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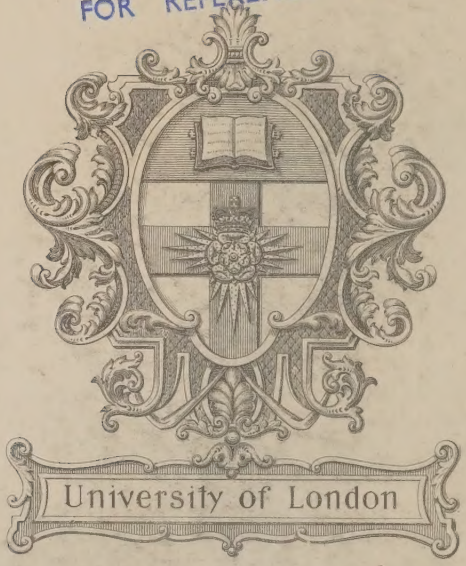

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REPORTS

FROM

COMMISSIONERS:

FIFTEEN VOLUMES.

—*(5.)*—

EXCISE.

Session

4 *February*—20 *August* 1836.

VOL. XXVI.

1836.

REPORTS FROM COMMISSIONERS:

1836.

FIFTEEN VOLUMES:—CONTENTS OF THE

FIFTH VOLUME.

N. B.—*THE* Figures *at the* end of the line, *refer to the* MS. Paging *of the Volumes arranged for The House of Commons.*

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SEVENTEENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF

THE EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

SOAP.

Presented by His Majesty's Command.

LONDON:
PRINTED BY W. CLOWES AND SONS, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1835.

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TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Seventeenth Report of the Commissioners appointed by His Majesty to inquire into the establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

SOAP.

My Lords,

In submitting to your Lordships the results of our inquiries into the collection and management of the Excise duty on soap it may be convenient, with a view to the more clear understanding of the details of the manufacture of that article, that we should commence our Report with an extract from the printed regulations of the Excise, which contain a description of the process employed in the manufacture of the several qualities of soap used for ordinary purposes.

Kinds of soap.

'Soap is distinguished as hard and soft, the alkali used for the former being 'soda, and for the latter potash. There are three kinds of hard soap; white, made by 'combining the lees with pure rendered tallow; mottled, made by combining them 'with tallow and kitchen-stuff, or oil; and yellow, by the combination of the lees 'with tallow, kitchen-stuff, or oil, and rosin. The soft soap is usually made from 'fish-oil, combined with the lees drawn from potash. The chief ingredients used 'in making all sorts of soap are lees, drawn from ashes or barilla, and quick lime, 'boiled up with tallow or oil, or a mixture of both.

Utensils.

'The utensils consist of a range of vats or cisterns, with an under-ground 'receiver to each, proportionate in size to the scope of business carried on, for 'steeping and dissolving the alkalies, and drawing off the solution or lees; coppers 'and pans for rendering rough fat, cleansing oils, and kitchen-stuff or grease, and 'boiling the materials employed in making the soap; and oblong wooden frames, 'into which to cleanse or put the soap when perfected.

Making the lees.

'The ashes or barilla, first broken down to a coarse powder, and the lime 'slaked with water, are stirred together and put into a vat, and covered with 'water to extract the alkali. In a few days the plug at the bottom of the vat is 'opened, and a clear strong lee is drawn off into the receiver below. After this 'lee is drawn off, the tap or plug is replaced, fresh water is poured on the mate-'rials, and, after standing for some time, a second lee, containing a very con-'siderable portion of alkali, but much weaker than the first, is drawn off. A third 'is prepared in the same way, which is still weaker.

First boiling of hard soap.

'The lees is put into the copper, under which a fire is lighted, and the tallow and 'other materials being added—except in making of yellow soap, in which the rosin 'is not put into the copper until the process is far advanced—the whole is boiled 'together. The materials are constantly stirred to hasten the combination of the 'oily substances with the alkali, and small portions of strong lees are thrown in 'during the boiling, which is continued until the contents of the copper are 'separated into two parts, the one of a tenacious soapy quality, the other the spent 'lees.

Second and succeeding boilings.

'The fire is then damped or drawn, and the contents of the copper are allowed 'to remain at rest for some hours, that the lees may subside; after which a pump 'is passed down through the soapy part of the charge to the bottom of the copper, 'and the lees are drawn off. Fresh lees are then added, the fire is again raised,

'and a second boil proceeded in; and in this manner through successive boilings, 'until the whole is brought to the proper state. When complete, the soap is taken 'out of the copper and put into wooden frames to cool and harden, and is then cut 'into cakes or bars for sale.

'Hard soap is sometimes but rarely made at one operation. The repeated boilings 'enable the makers to use weaker lees without increasing the size of the boiler.

Boiling soft soap.

'In making soft soap the lees are not drawn off, strong lees alone being used in 'the process, which wholly combine with the oil, the weaker lees being repeatedly 'returned over the alkali to strengthen them. This kind of soap is cleansed into barrels of 256lbs., half-barrels of 128lbs., or firkins of 64lb., and half-firkins of 32lbs.

Cleansing hard soap.

'Mottled soap, which obtains its marble-like stain by dispersing the lees through 'the soap towards the end of the operation, and white soap, are cleansed or put 'into the frames immediately after finished; but yellow soap, being made from 'coarse materials, requires fitting, as it is technically called, before it is taken out 'of the copper, that is, to be copiously sprinkled with water, which thins the soap, 'and being of greater gravity, passes through it, carrying the impurities with it to 'the lees below. This kind of soap generally remains (under the revenue-locks) 'forty-eight hours or more after the water has been thrown over it, before it is put 'into the frames.

Ball-soap.

'Ball-soap is seldom made. In the process the lees are put into the copper and 'boiled about twenty-four hours, until the watery part be quite gone, and nothing 'but their very strength or essence remains, to which the tallow is put and kept 'stirring for about half an hour, in which time the soap is made, and then taken 'out of the copper into tubs or baskets with sheets in them, and immediately, whilst 'soft, made into balls.'

The following are the regulations under which the duty on soap is charged and collected:—

Qualifications of a soap-maker.

'A soap-maker, who resides within the limits of the chief office of Excise in 'London, must occupy a tenement of £10 per annum; and in other parts be assessed 'and pay to church and poor; and if he makes soap for sale must take out a licence 'annually, the duty on which is £4. (17 Geo. 3, c. 52, s. 1; 6 Geo. 4, c. 81, s. 2.)

Entry.

'He must make entry of every place for making or keeping of soap, or for the 'boiling or keeping of oil, tallow, potash, lime, or other materials proper to be 'made into soap, and of every copper or other utensil used in making soap, and 'must not alter or enlarge either of them without first giving notice thereof in 'writing. Materials, utensils, and soap found in any private workhouse, &c., are 'forfeited. (10 Anne, c. 19, s. 6; 47 Geo. 3, sess. 2, c. 30, s. 6.)

Providing fastenings and locks.

'Every maker is to provide and affix sufficient wooden covers (to be approved 'of by the supervisor) to every copper, pan, or other utensil wherein he shall boil 'or make soap, and also proper locks and keys and other necessary fastenings for 'securing the said coppers, &c.; and the furnace-doors thereof, and the cover and 'furnace-door, and ash-hole door of every copper, pan, or other utensil used, are to 'be securely fastened, locked, and sealed by the officer, unless when in use, after 'due notice. (5 Geo. 3, c. 43, s. 13; 28 Geo. 3, c. 37, s. 13; 32 Geo. 3, c. 21; '17 Geo. 3, c. 52, sess. 6, 7, 8.)

Officer to be permitted to take account of materials.

'The officer to be permitted to take account by gauging, weighing, or otherwise, 'of the quantity of tallow, oil, &c., for making soap, in the possession of any 'maker (10 Anne, c. 19, s. 13, 14); and in case he shall miss any quantity of such 'materials, and shall not upon reasonable demand receive satisfaction as to what is 'become of the same, he is authorized to charge such maker with duty for such 'decrease, according to the proportions following, viz.—

'For every fourteen hundred weight, or two hundred and ten gallons of oil, 'at any makers of hard soap, with the duties on twenty hundred weight 'of hard soap.

'For every thirteen hundred weight of rendered tallow, with the duties on 'twenty hundred weight of such soap.

'For every thirteen and a half hundred weight of kitchen-stuff and tallow 'so missing, with the duties on twenty hundred weight of such soap.

'For every fourteen hundred weight of tallow, rosin, and oil, so missing, 'with the duties on twenty hundred weight of such soap. (24 Geo. 3, 'sess. 2, c. 48, s. 11.)

'Maker, before beginning to work, is to give notice, by the space of twelve hours if in London, or twenty-four hours if at any other place, of the day and hour when he intends to charge his copper or boiler with any materials for making soap (10 Anne, c. 19, s. 7; 11 Geo. 1, c. 30, s. 33–35); and, before charging, to weigh, in the presence of the officer, all the tallow, rosin, &c., with which he intends to charge it, and put in the same into the copper in his presence; and in case the quantity of hard soap produced therefrom is found by the gauge in the frames to be less than ought to have been produced, according to the above proportions, the deficiency to be charged with the duties, except that in the estimation eight pounds of rough fat are to be deemed equal to seven pounds of rendered tallow, and five pounds of rough kitchen-stuff equal to four pounds of clean kitchen-grease. (24 Geo. 3, sess. 2, c. 48, s. 12, 13.)

Notice of making and weighing materials.

'He is not to cleanse his soap out of any copper at any other time than between seven in the morning and six in the afternoon, and must give notice, by the space of six hours if in London, and twelve hours if at any other place, to the officer, of the time at which it is intended to begin to cleanse white, yellow, and soft soap, out of the copper, &c. (47 Geo. 3, sess. 2, c. 30, s. 10; 59 Geo. 3, c. 90, s. 1.)

Cleansing soap.

'Having begun to cleanse or take out any soap out of any copper, must take out the whole thereof, if put into six or more frames, or twenty barrels, within the space of three hours; if into three frames or ten barrels, and not exceeding six frames or twenty barrels, within two hours; and if into less than three frames or ten barrels, within one hour from the time of beginning. (59 Geo. 3, c. 90, s. 2.)

When cleansing to be finished.

'Not to make use of any frame for cleansing hard soap exceeding forty-five inches in length, nor fifteen in breadth, or the bottom, sides, and ends of which are not of the thickness of two inches at the least, and the sides and ends of each of the lifts whereof are not permanently mortised and nailed, or dove-tailed and nailed together; nor make use of any frame of a less depth or height than forty-five inches; nor cleanse his soap into any frame in any less quantity than to the depth of forty-five inches, except the residue of any making. (5 Geo. 3, c. 43, s. 17; 47 Geo. 3, sess. 2, c. 30, s. 9.)

Description of frames for hard soap.

'Having cleansed his soap of the depth of not more than fifty inches, to cut it into cakes or bars within one hundred and twenty hours; and when above fifty inches, to cut or divide it within one hundred and sixty hours afterwards. (47 Geo. 3, sess. 2. c. 30, s. 9.)

Period for cutting up.

'Every maker, after cleansing yellow or mottled soap, is to put into the copper from which it was taken all the fob and skimmings which have been taken out of such copper, and also grease, in the proportion of one hundred weight of grease for every ten of soap which such copper is computed to boil, and immediately re-melt the same. (59 Geo. 3, c. 90, s. 3.)

Returning fob, &c., after cleansing.

'No maker to sell any hard soap but in the shape of cakes or bars, except what is commonly known by the name of ball-soap. (24 Geo. 3, sess. 2, c. 48, s. 14.)

Hard soap to be sold in cakes or bars.

'Makers not entitled to any allowance for stale or rotten soap, or soap-cuttings, returned into the copper to be refreshed. (10 Anne, c. 19, s. 28.)

No allowance for soap returned into the copper.

'Not to have any pipe or other conveyance from or to any copper or pan made use of for the boiling of soap, except one moveable pump for taking out salt or spent lees, to be taken out of the copper before it is locked down. (24 Geo. 3, sess. 2, c. 48, s. 8.)

No pipe in any copper.

'Every maker, once in every lunar month, to cleanse each copper, and allow the officer to search every part thereof. (17 Geo. 3, c. 52, s. 14.)

Cleansing the copper for examination.

'To keep sufficient and just scales and weights, and to permit and assist the officer to make use thereof in taking account of materials for making soap. (10 Anne, c. 19, s. 13; 24 Geo. 3, sess. 2, c. 48, s. 1.)

To weigh materials.

'Soap removed in packages containing 28lb. or upwards, and all carts, &c., used in conveyance thereof, to be marked with the word "soap." (59 Geo. 3, c. 90, s. 6.)

Carriages and packages to be marked.

'Makers of soap to fill up and send out with every quantity of soap exceeding twenty-eight pounds a certificate, cut out from a book delivered to him for that purpose, and signed by such maker, stating the date of such certificate, the quantity and quality, and sort or kind, of the soap, and to whom sold, and to make a corresponding entry in a counterpart in such book, which is to lie open to the inspection of the proper officer (59 Geo. 3, c. 90, s. 8, 9); and dealers are required to preserve and produce such certificate when required. (3 & 4 Wm. 4, c. 16.)

Certificates with soap.

'Not to remove, injure, or destroy the specimen left upon their premises by any

Specimen.

'officer, nor hinder any officer from having free access thereto. (7 & 8 Geo. 4, 'c. 53, s. 8.)

Entry on oath.

'Entries in writing are to be made weekly upon oath of all soap made*, specifying the weight and sort or kind of each boiling; and the duties are to be paid 'within one week after entry, under penalty of double duty. (17 Geo. 3, c. 52. 's. 2, 3, 4.)

Officers to see that traders comply with the law.

'The officer must see that the soap-makers within his division make due entry 'of the places and utensils used by them in the manufacture of soap; that they 'provide proper covers, locks, and fastenings to the coppers, ash-holes, and furnaces; take out licences; and in every other respect comply with the law.

When makers in residence are to be surveyed.

'To survey every soap-house in a division at least once in six hours, when at 'work on the first boil; or on cleansing foul goods, which are the refuse of a 'former making, with a small quantity of fresh tallow or grease boiled up with the 'spent lees, in order to further exhaust them of alkali; and in every stage of the 'operation, after the first boil, not to be more than four hours between his visits, 'and to survey the house thrice every day (Sundays excepted) when there are 'frame-gauges depending, and twice when silent.

When those in rides.

'To survey the soap-makers in a ride at least five times a fortnight, on uncertain days, and at uncertain times of the day, when there is not a notice depending; and if a notice for working, to contrive to make his visits at times 'when he may best prevent or detect frauds, particularly to survey about the time 'of finishing, and to stay, if his other business will permit, till the soap is struck 'off; and on each survey to enter the condition of the house in his book, and also 'on a specimen-paper to be kept in the workhouse.

Coppers to be locked.

'As soon as any maker of soap has damped or drawn the fire from under his 'copper, the officer is to lock and seal the copper-cover, furnace, and ash-hole 'doors, pans, and other utensils wherein the soap, or any thing of a soapy quality, 'is remaining; and to examine such fastenings on every survey, and to specify 'that he has so done both in book and specimen.

Notice for unlocking.

'When any maker of soap has given due notice to unlock his copper, &c., and 'of his intention to light a fire, the officer is to attend at the time mentioned in 'the notice, or as near as possible, to unlock the same; but at no time to leave the 'copper open unless the fire is fully lighted and the soap, or any matter of a soapy 'quality contained therein, is entirely melted. The officer is also enjoined to be 'punctual in attending at the hard-soap maker's, to weigh and see all materials 'put into the copper, agreeably to notice.

Officer weighing materials.

'The officer is required to enter the separate draughts of the materials intended 'to be used for the making of hard soap on a spare leaf in his survey-book, pre-'pared for that purpose, and to specify the net weight thereof in the survey-place, 'in words at length; and also to insert the quantity and trader's name, with the 'other remarks, at the end of the book, and in the journal.

Gauging soft soap. Copper and hard-soap frames.

'The coppers for boiling soft soap, and the frames for cleansing the hard, are 'directed to be gauged. The dimensions thereof are to be carefully entered in the 'general dimension-book, and thence transcribed into the front of the survey-book; 'and the depth and area to be inserted on the tops of the leaves where the surveys 'are entered.

Officer attending cleanse.

'The officer is enjoined (if possible) to be at the house before a soap-maker 'begins to cleanse his soap, and to attend until it is all struck into the frames. He 'is immediately to enter in the book and specimen the time of coming to, and the 'condition of, the house; and to state that the cleanse has commenced, if in any 'instance that happens to be the case; if not, he is to enter in his book the precise 'time of beginning, and see that the process is carried on according to law.

Gauging soap.

'As soon as the copper is cleansed the officer must take and enter, both in book 'and specimen, a true gauge of the soap in each frame, and must attend and see 'the fob and skimmings returned into the copper and melted with the grease, 'which is to be added, and must shew, both in his book and in the specimen, the 'time he attended, and the state of the house at the time of his leaving it. On 'every subsequent survey he is to continue to gauge the soap in the frames, 'shewing, after the date and minute of survey, whether it be hot, warm, or cold, 'until it is begun to be cut into pieces, which he is to see completed, and the 'soap totally removed from the frames, within the space of time limited by law.

* Soap not to be removed until taken account of (10 Anne, c. 19, s. 6); nor increased in weight after being charged in the frames. (3 Wm. 4, c. 156, s. 10.)

'As soon as the soap in the last frame of any making is cutting the charge is to 'be set forward.

Setting forward charge.

'On setting forward the charge, the officer, in the case of hard soap, is directed 'to estimate the produce to be expected from the materials weighed into the 'copper, according to the proportions hereinbefore mentioned, and, after making 'the legal allowance of one pound in ten for waste, to set forward in the charge 'place the amount of the best gauge taken before the soap is cold, or the pre-'sumptive charge from the materials, whichever affords the greater weight. Hard 'soap is not to be charged from a cold gauge, except in cases where a gauge has 'not been taken while it continued in a fluid state.

Gauging of soap in the copper.

'The officer is required, on his first survey after soft soap has ceased boiling, to 'take a gauge thereof in the copper, in order to compare the quantity then found 'with the quantity produced for charge. He must weigh each cask before any 'soap is put into it, and, after marking the weight or tare thereof on its head, 'record the same in his book. He is also to attend at the time the soap is cleansed 'from the copper, and, as each cask is afterwards put into the scale to be charged, 'see that it be reduced or made up to the proper weight. If the quantity charged 'fall materially short of that found by gauge, the supervisor is directed to make 'inquiry into the cause, and to acquaint the Board.

Finishing ball-soap.

'The chief security of the duty on ball-soap depends upon a due attendance at 'the finishing; and the officer is enjoined to be present when the tallow is added, 'to continue there until the soap be taken out of the copper, and to weigh it before 'it is made into balls.

Examining coppers monthly.

'The officer is also to attend duly to the monthly notices for cleansing the cop-'pers for examination; and, after any such copper is perfectly cleansed, to examine 'every part thereof, by going into it or otherwise; and should he discover any 'cock, perforation, or hole in the side, bottom, or cover, other than holes in the 'cover, not exceeding one-eighth of an inch in diameter, to acquaint the supervisor 'therewith, in order that the matter may be stated to the Board.

Keeping stock for materials.

'Whenever a trader is suspected of working fraudulently, the officer is in-'structed to take an account by gauging, weighing, or otherwise, in the best 'manner he can, of all materials for making soap in the possession of such soap-'maker, who is to provide proper scales and weights, and assist therein. In 'keeping stock thereof, the officer is to number the casks, tubs, &c. &c., and mark 'on each the gross, tare, and net weight; and, in case he finds any decrease in the 'said materials, and does not receive a satisfactory account how the same has been 'disposed of, to charge the hard soap-makers with duties for such decrease, 'according to the rates and proportions hereinbefore mentioned.

When assistants necessary.

'In all cases where a trader works in the night, or keeps his soap an unusual 'time in operation before cleansing it, or where the collector or supervisor has any 'reason to suspect that frauds are committed, he is to propose an assistant to 'attend the coppers constantly, while they are unlocked.

Duty of Assistants.

'In all cases where assistants are appointed, constant attendance is to be given 'on every copper at work, from the time it is unlocked till the materials are 'cleansed, or securely locked and sealed down. Each assistant is to be relieved 'by the officer, or some other assistant, in manner to be directed by the supervisor in 'the front of the soap-book; and is to enter on the officer's specimen the time of his 'coming on duty as soon as he arrives at the house, and that of going off when he 'leaves it, with the true condition of the work at both times. He must also enter 'on the specimen every alteration made in the state of the operation during his 'attendance, with the time when it was made; and, on coming to and leaving the 'house, the officers and assistants are to specify what persons they found and left 'attending. The officer before entering his own surveys is to post, or cause the 'assistant to post, into the survey-book, from the specimen, all that has been 'entered thereon since his preceding visit.

Notices to be remarked.

'All notices for charging the coppers, cleansing soap, and for examining soap-'coppers, are to be entered in the body of the book under the last survey, and in 'the remarks placed at the book-end; and the whole to be transcribed, with the 'other remarks of each day, into the journal.

Furnishing certificate-books.

'The officers are to prepare and furnish the soap-makers with books containing 'printed forms of the certificates required to accompany soap sent out in quantities 'exceeding twenty-eight pounds, entering an account of the number and size 'thereof in the front of the survey-book; and to take into his custody the counter-

'parts of such as have been wholly cut out, which counterparts are to be returned 'by the supervisor to the chief office.

Making up charges in the country.

'The books and accounts are made up for this duty once in a round only out of 'London, the duties not being collected weekly out of the limits of the chief office, 'except they are in danger.'

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10 Anne, c. 19.

The duty of Excise on soap was first imposed, together with those on paper and printed goods by the 10th Anne, c. 19. By this Act, all soap imported was to pay 2*d.* per lb., and all soap made in Great Britain 1*d.* per lb. The latter duty, which was granted for thirty-two years, was raised from 1*d.* to 1½*d.* per lb. by the 12th Anne, sess. 2, c. 9, and made perpetual by the 3d Geo. 1, c. 7. By the 22d Geo. 3, c. 68, a distinction was, for the first time, drawn between hard and soft soap, the former being charged with a duty of 2¼*d.* per lb., and the latter with one of 1¾*d.* per lb.

12 Anne, c. 9.
3 Geo. 1, c. 7.
22 Geo. 3, c. 68.

56 Geo. 3, c. 44.
3 Wm. 4, c. 16.

The duty on hard soap was raised to 3*d.* per lb. by the 56th Geo. 3, c. 44, and was reduced to 1½*d.* by 3 Wm. 4, c. 16; that on soft soap was reduced by the same Act to 1*d.*

A like duty was charged by the same Act on all hard and soft soap imported from Ireland into Great Britain, and a drawback of the whole duty allowed on exportation to Ireland, or to foreign parts.

At the time of the first imposition of this duty, an allowance, in the nature of a drawback, was made in respect of soap used in the manufacture of woollen goods. The rate of this allowance has been at various times altered, and the allowance itself extended to other branches of manufacture. The following table will shew the present rates, and the goods in respect of which they are allowed:—

A STATEMENT of the Rates of Allowances on Soap used in various Manufactures.

	Rate of allowance on Hard Soap, per lb.	Rate of allowance on Soft Soap, per lb.
Used in the manufacture of silk	1½*d.*	⅞*d.*
Do. of wool	1⅛	½
Do. of linen	1¼	⅞
Do. of flax or cotton	1½	⅞

Note.—The above are the present rates under 3 Wm. 4, c. 16, being a moiety of those previously allowed.

Excise Office, London, 6th October, 1835.

3 & 4 Wm. 4, c. 16.

The Act of 3 & 4 Wm. 4, c. 16, granted these allowances only until the end of the session of Parliament next after the 31st of May, 1835; but by an Act of last session this period was extended to the end of the session of Parliament next after the 31st day of May, 1838.

5 & 6 Wm. 4, c. 15.

The amount of revenue collected, which has been repaid to the claimants of these allowances for the last year, will be seen in the following table:—

A RETURN of the Amount of Allowances paid for Soap under each head of Silk, Wool, Linen, Flax, or Cotton, in the Year ending 5th January, 1835.

	Silk.			Wool.			Linen.			Flax or Cotton.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
England	9,400	12	2½	32,728	19	3¼	305	13	7	7,762	6	8¼	50,197	11	9
Scotland	516	0	10½	2,951	2	7¾	204	4	9	3,203	13	8¾	6,875	2	0
Year ending 5th Jan. 1835	9,916	13	1	35,680	1	11	509	18	4	10,966	0	5	57,072	13	9

Excise Office, London, 18th May, 1835.

G. A. Cottrell, First General Accountant.

The quantities of soap brought to charge since the year 1770, together with the various rates of duty, and the amount of revenue yielded by them, will be found in the following tables:—

A RETURN specifying the Rates and Amount of Duty charged upon Soap since the Year 1770.

Years.	ENGLAND.					SCOTLAND.			
	Rates of Duty.		Amount of Duty.			Rates of Duty.	Amount of Duty.		
			£.	s.	d.		£.	s.	d.
1770	$1\frac{1}{2}d.$		192,669	9	10		5,120	15	9
1771	"		194,518	14	5		6,069	12	0
1772	"		191,440	17	11		6,735	19	10
1773	"		191,475	8	6		6,665	4	10
1774	"		198,342	11	6		7,055	4	0
1775	"		192,620	7	5		8,169	8	4
1776	"		195,245	10	6		9,023	10	3
1777	"		217,401	16	0		10,882	14	3
1778	"		210,746	8	9		11,358	13	10
1779	"		213,778	13	1		12,208	4	6
1780	"		231,691	3	7		16,145	10	7
1781	"		230,226	14	6		17,589	6	1
1782	"		255,678	12	0		16,634	10	4
	Hard.	Soft.							
1783	$1\frac{1}{2}d.$—$2\frac{1}{4}d.$	$1\frac{3}{4}d.$	280,764	10	5		20,344	11	8
1784	$2\frac{1}{4}d.$	"	329,970	17	7		20,810	4	4
1785	"	"	330,600	3	1		22,128	5	8
1786	"	"	338,495	15	6		33,228	1	7
1787	"	"	321,025	6	5		53,431	1	11
1788	"	"	346,424	5	4		67,026	1	0
1789	"	"	355,792	0	8		61,695	8	1
1790	"	"	369,815	14	2		51,401	15	0
1791	"	"	386,801	9	3		45,497	13	1
1792	"	"	396,637	16	7		43,969	8	4
1793	"	"	397,650	15	7		39,379	14	4
1794	"	"	438,723	16	6		44,046	1	9
1795	"	"	433,238	15	0		44,716	5	2
1796	"	"	427,583	0	1		41,973	12	0
1797	"	"	427,886	9	10		46,212	1	4
1798	"	"	464,856	6	1		62,227	4	7
1799	"	"	468,696	11	7		75,514	3	3
1800	"	"	456,439	9	1		77,734	8	7
1801	"	"	442,383	12	7		72,457	7	11
1802	"	"	453,443	3	7		70,126	2	5
1803	"	"	520,520	12	9		80,911	1	5
1804	"	"	500,710	4	3		81,328	0	0
1805	"	"	555,307	12	2		94,213	19	9
1806	"	"	572,613	11	7		99,181	12	4
1807	"	"	593,849	13	3		98,383	3	10
1808	"	"	633,369	3	7		100,045	6	9
1809	"	"	528,328	19	10		83,447	11	3
1810	"	"	624,478	5	3		101,305	9	2
1811	"	"	595,865	11	2		102,506	7	6
1812	"	"	610,773	15	6		103,583	4	10
1813	"	"	592,134	19	7		95,470	19	6
1814	"	"	602,774	13	2		111,865	12	0
1815	"	"	676,848	0	6		97,610	18	2
1816	$2\frac{1}{4}d.$—$3d.$	"	788,891	14	3		117,079	9	6
1817	$3d.$	"	902,650	7	$8\frac{1}{4}$		129,730	4	4
1818	"	"	875,439	1	$11\frac{1}{2}$		121,940	17	9
1819	"	"	927,169	9	9		113,595	8	5
1820	"	"	964,128	2	$9\frac{3}{4}$		117,386	4	3
1821	"	"	1,045,594	8	$10\frac{1}{4}$		124,302	15	7
1822	"	"	1,102,225	6	$11\frac{1}{4}$		117,913	8	3
1823	"	"	1,143,650	7	$4\frac{3}{4}$		128,480	15	3
1824	"	"	1,187,402	4	$5\frac{3}{4}$		133,658	17	0
1825	"	"	1,214,186	10	$3\frac{1}{2}$		133,575	9	7
1826	"	"	1,139,625	13	$1\frac{3}{4}$		124,192	10	6
1827	"	"	1,235,455	19	$0\frac{3}{4}$		139,543	0	7
1828	"	"	1,279,863	13	0		145,652	18	9
1829	"	"	1,215,628	5	1		138,523	15	8
1830	"	"	1,392,459	6	$9\frac{1}{4}$		148,539	1	9
1831	"	"	1,302,227	9	11		131,589	17	8
1832	"	"	1,418,932	12	6		150,237	15	11
1833	$3d.$—$1\frac{1}{2}d.$	$1\frac{3}{4}d.$—$1d.$	1,063,991	9	$0\frac{1}{2}$		110,406	19	8
1834	$1\frac{1}{2}d.$	$1d.$	854,788	11	1		90,700	7	8

Same as in England.

Excise Office, London,
4th May, 1835.

J. H. WINGRAVE,
For First General Accountant.

A RETURN of the Quantities of Soap on which Duty was charged, the Quantity retained for Home Consumption, the Rates of Duty, and the number of Manufacturers, in each Year, from 1780 to the present time.

Years.	GREAT BRITAIN.						
	Quantities on which Duty was paid.		Quantities Retained for Home Consumption.		Rates of Duty.		Number of Manufacturers.
	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.	
	lbs.		lbs.		per lb.		
1780	39,653,874		38,295,108		1½d.		No Account of the Number of Manufacturers can be found for these Years.
1781	39,650,565		37,644,877		,,		
1782	43,570,099		42,677,783		,,		
1783	30,219,419	2,829,834	29,223,418	2,808,426	2¼d.	1¾d.	
1784	34,805,659	3,356,989	33,783,525	3,333,664	,,	,,	
1785	35,012,412	3,358,228	34,357,612	3,333,571	,,	,,	971
1786	37,013,390	3,390,627	36,276,054	3,363,636	,,	,,	915
1787	36,964,148	3,828,690	35,974,138	3,793,084	,,	,,	861
1788	41,430,493	3,433,943	39,931,782	3,404,889	,,	,,	841
1789	41,920,965	3,357,035	40,925,303	3,326,210	,,	,,	819
1790	42,074,309	3,671,425	41,043,801	3,637,490	,,	,,	772
1791	43,123,578	3,842,136	41,896,982	3,808,151	,,	,,	765
1792	44,275,469	3,500,534	43,010,525	3,472,185	,,	,,	739
1793	44,047,466	3,294,155	43,208,259	3,267,076	,,	,,	710
1794	49,012,266	3,192,675	46,410,640	3,165,510	,,	,,	684
1795	48,262,786	3,495,559	45,044,482	3,463,668	,,	,,	677
1796	47,262,769	3,629,917	45,182,278	3,596,605	,,	,,	660
1797	47,901,209	3,431,797	45,802,361	3,401,027	,,	,,	655
1798	53,474,256	3,533,127	51,300,061	3,496,559	,,	,,	627
1799	54,994,338	3,927,610	51,576,608	3,882,240	,,	,,	659
1800	54,233,311	3,528,432	50,342,321	3,488,158	,,	,,	652
1801	52,427,791	3,199,609	49,788,454	3,158,583	,,	,,	624
1802	52,964,545	3,706,518	51,203,653	3,662,341	,,	,,	621
1803	60,775,007	4,342,768	58,134,792	4,296,459	,,	,,	597
1804	59,185,636	3,726,565	57,548,490	3,687,633	,,	,,	560
1805	65,723,869	4,575,130	62,778,034	4,524,170	,,	,,	553
1806	67,809,336	4,948,440	64,971,555	4,894,393	,,	,,	536
1807	70,104,434	4,871,272	66,339,739	4,822,248	,,	,,	520
1808	74,025,369	5,406,994	72,048,077	5,344,214	,,	,,	524
1809	61,022,216	5,443,556	58,049,962	5,381,458	,,	,,	518
1810	72,636,296	6,146,529	69,151,588	6,080,626	,,	,,	510
1811	70,596,590	5,009,677	68,565,477	4,962,283	,,	,,	522
1812	71,479,705	6,066,485	69,597,357	5,987,323	,,	,,	486
1813	69,095,746	5,462,858	66,011,935	5,409,353	,,	,,	461
1814	71,939,140	5,514,627	68,236,587	5,453,708	,,	,,	468
1815	77,768,063	6,224,002	75,334,807	6,053,102	,,	,,	447
					From 31st May, 1816.		
1816	76,780,981	5,621,101	72,851,988	5,350,138	3d.	1¾d.	415
1817	79,059,471	6,053,104	76,596,884	5,974,356	,,	,,	410
1818	76,015,217	6,461,455	73,521,617	6,306,938	,,	,,	403
1819	79,666,839	6,161,749	76,411,955	6,098,105	,,	,,	399
1820	82,379,891	7,099,297	78,524,552	7,005,982	,,	,,	398
1821	89,168,834	7,583,938	85,424,956	7,516,370	,,	,,	363
1822	92,901,382	8,073,803	89,774,013	7,970,729	,,	,,	405
1823	97,071,456	8,226,922	91,527,027	8,104,293	,,	,,	383
1824	100,261,353	9,297,485	95,160,405	9,214,736	,,	,,	392
1825	102,623,165	8,910,504	96,754,421	8,827,679	,,	,,	375
1826	96,859,694	7,278,446	92,574,809	7,186,783	,,	,,	360
1827	104,372,807	9,646,477	96,622,523	9,556,149	,,	,,	342
1828	108,193,606	10,024,665	99,309,711	9,921,056	,,	,,	327
1829	103,041,961	9,068,918	93,406,342	8,923,778	,,	,,	343
1830	117,324,321	10,209,519	102,666,655	10,078,203	,,	,,	309
1831	109,080,944	9,641,907	93,580,383	9,541,194	,,	,,	306
1832	119,495,723	10,350,703	97,417,231	10,210,490	,,	,,	303
					From 31st May, 1833.		
1833	138,220,737	11,731,156	112,569,871	11,257,275	1½d.	1d.	320
1834	144,344,043	10,401,281	120,625,770	10,339,219	,,	,,	302

Excise Office, London,
6th June, 1835.

G. A. COTTRELL,
First General Accountant.

NOTE.—It must be remembered, that previous to the reduction of the duty in 1833, an allowance of one-tenth was made to the manufacturers. In order, therefore, to make a fair comparison between the gross quantities brought to charge in the years preceding and subsequent to 1833, it will be necessary to add one-ninth to the amount returned for the former years.

In order to shew the difference between the net and gross receipt during the last ten years, up to the period comprised in the above account, as well for England as for Scotland, we insert the following table :—

AN ACCOUNT of the Gross and Net Receipt of the Revenue of Excise derived from Soap in England and Scotland, in the following Years.

Years.	England.		Scotland.	
	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.
	£.	£.	£.	£.
1825	1,193,778	1,059,890	134,232	119,722
1826	1,141,489	1,035,397	124,850	111,663
1827	1,232,486	1,078,961	138,241	120,449
1828	1,271,471	1,085,010	143,483	125,745
1829	1,217,679	1,028,180	140,009	123,730
1830	1,363,964	1,116,032	149,186	133,653
1831	1,300,702	1,019,960	130,774	118,303
1832	1,402,828	1,054,030	147,517	132,190
1833	1,128,469	770,660	118,477	101,080
1834	845,768	654,850	92,248	81,263
Total	12,098,634	9,902,970	1,319,017	1,167,798

It should be remarked that the sum given as the net receipt must be further reduced by the charge of collection, which charge has amounted of late years to the average annual sum of £22,230. In reference to the above table, we think it right to point out to your Lordships the great disproportion between the gross and net receipts, together with the remarkable circumstance, that, during the period of the first seven years which it embraces, the revenue received from a manufacture of such general demand should have remained so nearly stationary.

We have examined the following witnesses in the course of our inquiries on this subject:—

Sir *Francis Doyle*, Bart., Chairman of the Board of Excise.
W. K. Dehany, Esq., Solicitor of Excise.
Mr. *William Hetherington*, Surveying-General-Examiner.
Mr. *Edward Graham*, Supervisor of Excise, Newcastle.
J. Cornwall, Esq., Collector of Excise, Edinburgh.
A. M. Carr, Esq., Solicitor of Excise, „
Mr. *William Blakey*, Collector of Excise, Montrose.
Mr. *James M'Laren*, „ Aberdeen.
Mr. *Richard Jenner*, „ Glasgow.

R. B. Dean, Esq., Chairman of the Board of Customs.

A general Deputation of Soap-Makers, consisting of the following gentlemen :—

Mr. *William Hawes*, representing Mr. Taylor, of Leith, Mr. Johnson, of Runcorn, Messrs. Atkins, of Birmingham, and thirteen of the principal soap-makers of London ;
Mr. *Charles Fripp*, of Bristol ;
Mr. *William Undsworth*, of Liverpool, representing twenty of the principal soap-makers of Liverpool, Runcorn, and Chester ;
Mr. *Thomas Gill*, Plymouth ;
Mr. *John Tennant*, Glasgow ;
Mr. *James Gadsden*, Hull ;

Mr. *David Gibbs*, London;
Mr. *George Smith*, „
Mr. *Joseph Barlow*, „
Mr. *James Soames*, „
Mr. *John Anderson*, „
Mr. *Edward English*, „
Attended by *Benjamin Hawes*, Esq., M.P., and *William Ewart*, Esq., M.P.

Mr. *William Taylor*, Soap Manufacturer, Edinburgh.
Mr. *William Murdoch*, and Mr. *J. R. Niven*, Soap Manufacturers, Glasgow.
Mr. *Charles Tennant*, Soap Manufacturer, „
Mr. *D. M'Farlane*, and Mr. *A. Paton*, Soap Manufacturers, „

J. R. M'Culloch, Esq., London.
Mr. *Frederick Fincham*, „
Mr. *J. R. Pim*, Agent of one of the Dublin Steam Companies.
John Lang, Esq., Chairman of the Quarter Sessions of the Justices in the Lower Ward of Lanarkshire, and others.
Dennis Moylan, Esq., Cork.
John Crawfurd, Esq., London.

See Thirteenth Report, on Glass.

The observations which we have made in our Report on glass, with respect to the mischievous effects produced by the interference of the Excise with the process of that manufacture, apply with equal force to the regulations for carrying on the manufacture of soap. It will be seen, on a perusal of these regulations, that this branch of national industry, which ought to have been greatly advanced by the numerous and important improvements that might have been introduced into it by modern discoveries in chemistry, is strictly confined by the existing laws to one process, to one period of time, and to one proportion of produce from materials, however dissimilar and however uncertain in the amount which they yield. This practice of requiring the same return from different materials is much more injurious to the manufacturer of soap than to the manufacturer of glass, inasmuch as the materials employed in this latter manufacture are few, and the quantities produced from them are not subject to much variation, while the materials which are available as the component parts of soap are every day increasing, and, as we shall shew hereafter, the proportions of soap produced from them are liable to constant alteration. The regulations respecting soap are, in another respect, more rigid than those on glass, because the officer is required to take an account of all materials in the possession of the maker of soap, and in case these materials shall not be accounted for, the manufacturer is liable to be charged with duty upon the soap which they might have produced, while in glass there is no previous weighing, or taking account of materials before they are put into the pot and subjected to the first gauge for duty.

Vide p. 4, supra.

There can be no doubt that the most proper period for charging the duty is by a gauge on the soap when cast into frames; this gauge, however, though now taken, is not the only one relied upon for fixing the charge, the officer being directed 'to estimate the produce from the materials weighed into the

'copper, and to set forward in the charge place the amount of the best gauge 'taken before the soap is cold, or the presumptive charge from the materials, 'whichever affords the greater weight;' so that, as is the case in some other manufactures subject to Excise duty, the gauge by estimate may take the place of the real gauge, and the amount of duty is not charged, as it ought justly to be, on the actual quantity produced, but upon quantities assumed to be produced, according to the estimate of the officer. This plan of charging on estimate is further objectionable, because it frequently operates in such a manner as very materially to increase the amount of charge, on account of the difference in the produce which different materials yield.

We have been enabled to examine the whole of these regulations in the greatest detail, and in the most satisfactory manner, in consequence of the assistance which we have received from a deputation of nearly all the manufacturers of England. As these gentlemen were almost unanimous in their opinions, and as they were chosen to represent the trade on account of the extent of their information on the subject, we are disposed to attach very great weight to their evidence.

After we had received the evidence of the deputation, we laid it before the Chairman of the Board, the Solicitor, and one of the most experienced of the Surveying-general-examiners of Excise, for the purpose of taking their opinions upon it. These opinions were then submitted to Mr. Hawes and a deputation of the London trade, acting on behalf of the other manufacturers, for their remarks; and we have great pleasure in stating that the approximation of opinions which was the result of this course of communication was such as to leave no doubt on our minds as to the recommendations which we ought to submit to your Lordships.

It appears to us that the reduction of duty which took place in 1833 afforded a fit opportunity for a thorough revision of the regulations of the Excise on soap; and it is to be regretted that this opportunity was not made use of by the Board of Excise for opening a communication with the leading members of the trade, in order to ascertain those points in the existing laws which required alteration. We are fully convinced that if such a communication had taken place many of the points of difference now existing between the Board and the trade would have been satisfactorily arranged, the result of our inquiry having led us to believe that nothing was wanting but a frank and clear exposition on both sides, in order to place the regulations on a footing which would equally benefit the revenue and the manufacturer.

We shall proceed to point out to your Lordships the grounds on which the trade complain of the regulations of Excise, as being injurious to the general interests of the manufacturer.

We shall then detail the remedies which have been suggested, together with the opinions of the officers of Excise as to their efficiency, and we shall conclude by submitting to your Lordships our recommendations on the whole subject.

The principal points adverted to by the trade are:—

1. The taking an account and weighing of the materials before they are put in the coppers.

2. The evasion of duty which prevails in consequence of the present rate of duty and of the law.

3. The certificates or permits now required on the sending out of soap by manufacturers.

4. The difficulty of making experiments with a view to improvement under the present regulations, and the consequent injury to our home and foreign trade.

The first ground of complaint to which the deputation called our attention was the weighing of the materials before putting them into the coppers.

Weighing Materials.

It appears that this regulation was established at the first imposition of the duty, and that at that time all the materials placed in the copper for the making of soap were cleansed out at the first operation, the whole being at once converted into the simple description of soap which was used at that period. It was therefore not unreasonable, on the part of the Excise, to make the manufacturer accountable for the materials weighed in. Since that period, however, a great alteration has taken place in the process of manufacture; for by the present method of working, after cleansing out the portion of soap obtained by the first operation, a fifth or even a fourth part of the produce from a given quantity of materials is left in the copper for a further boiling. Mr. Hawes explained this in the following manner:—

Appendix No. 51.

When those regulations were originally framed, in the reign of Queen Anne, was the trade so different as to warrant the regulations at that time?—*Mr. B. Hawes.* As I before said, regulations must be altered from time to time with the improvements and the increasing importance of the trade. I doubt whether the regulations were ever good for anything; but I do not say that they were not.

Has the state of the trade so altered as at all events to make the regulations at present utterly useless? Undoubtedly, from the great extent and augmentation of the trade.

Mr. W. Hawes. The only description of soaps mentioned in the "History of the Soap Trade," published in 1642, and which I have had the pleasure to submit to the Commissioners, are soft and white. The whole of the produce from the materials used in the manufacture of white and soft soap is cleansed from the first operation; nothing is left in the copper: but, for the soap generally required for commercial purposes, a fifth or even a fourth part of the produce from a given quantity of materials is left in the copper for another operation. We cannot take out all at once; so that if we weigh in the presence of an officer a quantity of materials, a large proportion of the produce of those materials is left in for a subsequent operation.

It further appears that the manufacturers cannot themselves tell the quantity of soap which may be produced from the first operation; so that it is impossible to frame any exact rules by which the quantity of soap which the materials ought to yield, shall be known, in order to enable the officer to bring forward an accurate charge in the first instance.

The deputation stated that in 100 tons of palm-oil, an article which now enters very largely into the composition of soap, there had been found as much as fifteen tons of water incorporated in the oil. As soap cannot be made from water, this quantity of useless matter, if weighed up by the Excise officers, according to law, would be the cause of a serious loss to the manufacturer.

Again, we were told that when an officer in weighing entered too large a quantity of materials, instances of which, both from ill will and negligence, were related to us, it followed, that the gauge being taken from the materials, the duty charged was more than the amount to which the article manufactured was properly liable.

The deputation, after a full explanation of the injury which arose from a strict enforcing of the regulation adverted to, proceeded to state to us that, in point of fact, it was scarcely, if ever, carried into effect, partly on account of the difficulty arising from the nature of the materials, and partly on account of its being impossible for the officers to enforce it in opposition to the wishes of the manufacturer. We were assured by the deputation from Liverpool, in which part of the country palm-oil is principally used, that the difficulty of weighing it was much increased by its being put into the coppers in a liquid state, in consequence of melting it for the purpose of discharging the colour. We extract the remarks of Mr. Benjamin Hawes, the member for Lambeth, on the impossibility of carrying the regulations of the Excise into effect; and we add Mr. W. Hawes's account of the proceedings which took place on an occasion, when the officers attempted strictly to enforce them.

The Liverpool deputation state that it is the opinion of their meeting that the weighing materials before putting them into the copper is unnecessary, and ought to be abolished: that is the first step taken by the exciseman?—*Mr. Soames.* We never do it. Appendix No. 51.

Mr. Undsworth. It is a nullity; it is never done.

It has been represented to the Commissioners generally that, in point of fact, the materials are not weighed as they ought to be by the regulations?—*Mr. Fripp.* The Commissioners will see the impossibility of doing it, as the substances are generally put in liquid, and must be conveyed into a vessel for weighing, and then it is emptied and re-weighed several times, so that it would take a very long time, and interfere with the manufacture.

Mr. Undsworth. In our part of the country the consumption is principally palm-oil, and that we are obliged to melt in order to discolour it: it is consequently put into the pans in a liquid state.

Mr. Benjamin Hawes. I think it should be added, that if this law is not enforced the trade is not indebted to the Commissioners of Excise for not enforcing it; they have endeavoured, in many instances, to enforce it, and it has been found practically impossible: we are not indebted to them, for they insisted on discharging their duty; but when they came to enforce this with reference to large establishments, they found it impeded business without securing the revenue; for they were not able to shew that the revenue was better secured by it. They were therefore obliged to give it up; and I think it a great misfortune that a public Board should cease to enforce a law, and should be obliged to give it up. I do not mention that as a hypothetical case; they endeavoured to enforce this law in our manufactory within the last six months. When we came into contact with the Board of Excise, we found them bent on enforcing this regulation. We represented to them, with perfect respect for them as public men, the injury it would do to us individually, and the inutility of the regulation with regard to the revenue. We did not find them at all, on that account, ready to forbear pressing that regulation upon us; but when they found that it involved them in practical difficulties, that we were determined to go before the public with our complaint, they refrained; but they did not act in the way in which I think, as public men, they ought to have done—they declined seeing a deputation of the trade officially, and stated, as a general rule, that they did not receive deputations from manufacturers or traders generally. Now, I do humbly conceive a public Board, created for the enforcement of the Excise laws, cannot obtain information without coming into communication with practical men: unless the regulations of the law are made consistently with the usages of the trade, and altered from time to time, as the trade changes, the trade will be exposed to very great inconvenience.

Is it the general practice of the Board of Excise to decline communicating with the trade generally, as a Board?—*Mr. Gibbs.* I have never known them have a communication with a deputation of the trade: they may have asked an individual his opinion as to an Excise regulation—but I have always said it is better to leave out a law unless you can enforce it—a bad law is worse than no law at all. If the letter of the law can be put into practice without injuring the manufacturer, and it will benefit the revenue, let it be enforced; but we must all feel this is no benefit to the revenue, and a daily hardship to the manufacturer.

Mr. Ewart. The hardship is much greater at Liverpool, in consequence of the use of the palm-oil.

Mr. W. Hawes. With respect to the Commissioners of Excise receiving deputations of the trade, the most recent case in which we have been interested was of considerable importance. We applied twice in writing for interviews with the Commissioners, and were refused; and the reason assigned was, that they never had any intercourse with the trade, but that all communications to them must be made in writing, through their officers, and not directly to themselves; to which we replied, that the communications we wished to submit involved the infringement of so many regulations on our own parts, as well as by their officers and assistants, that we should, by committing our statement to writing, be convicting ourselves and their officers to an indefinite extent. After several days' delay I was requested to wait on one of the Commissioners. The interview was not official; and its object appeared to be, on the part of the Commissioners, precisely that we wished to arrive at by an interview with them—namely, to avoid writing a refusal to receive our deputation. I was told that the Board hoped we should send our representations in writing, but that they could not receive us. I regretted we could not comply with their request, in consequence of the nature of the communications we wished to make. Subsequently three or four principal officers were sent to our works by the Board, and we were told that all the vexatious restrictions were to be waved, and the old officers replaced. The vexatious regulations consisted in increasing the number of officers, and, without any reference to the security of the revenue, enforcing, to the best of their power, the whole of the revenue regulations, the most important of which was the endeavour to weigh the materials. They were unable to do it: the instructions from the Board to the supervisor, as we understood, were to enforce the regulations to the letter.

Those were subsequently withdrawn?—Yes; and the officers were removed.

They are not now enforced?—No; on the contrary, they are now more lax than ever.

A similar statement was also made by Mr. Fripp, Mr. Undsworth, and Mr. Gill:—

Mr. Fripp. It is in the power of the trader to baffle the Excise; and every one who felt himself aggrieved would do it. I recollect a case of that kind in our works, that we took a whole week in weighing the materials, and the officer was perfectly sick of it before the week was out; we could not have gone on so, but we made a sacrifice for the object. Ibid.

Mr. Undsworth. It has often happened with us, when we have had a new officer, he has overcharged a copper, and has put down more materials than we have been able to cover by the soap framed. That soap has been intended for the home market, and when we have framed it we have been obliged to reduce it in quality, and increase its bulk by the addition of a large quantity of water, and export it at a loss.

Mr. Gill. There is a continual violation of the law going on in every house in the kingdom. The officer is obliged to write in his specimen, 'saw such a quantity of materials weighed and put into the copper;' whereas he never sees either done: he comes to the trader and asks him what he shall write in.

The statement of the deputation that the weighing of materials, although required by law, is not attended to in practice, has been confirmed by some of the other manufacturers whom we have examined in the course of our inquiry.

We have had the advantage of hearing the evidence of Mr. Fincham, which, from his general knowledge of chemistry, as well as his practice in this trade, is entitled to considerable attention. Mr. Fincham states, with respect to weighing the materials, that if it were strictly enforced it would be a very great injury to the manufacturers; but he adds his decided opinion that it is not observed. He gives, in the following statement, an instance of the impossibility of fixing the quantity of soap to be made from a given quantity of materials, and of the consequent injury arising from the regulations if strictly observed.

Appendix No. 54.

You know the charge begins with the materials, and they are compelled to make a certain quantity from a certain amount of materials?—They are.

The trade complain that that in itself is a very unfair demand, because they cannot tell what amount of soap they can make from the materials?—From certain materials one may make much, and others less; it is impossible to mark a fair average from any amount of materials, and much will depend on the quality of the same materials; therefore they say that it must be a very inefficient check, because, if it is strictly adhered to, it is a very unjust one to them; and if it is not strictly adhered to it is useless to the revenue. Perhaps, if I was to give an instance in which the inconvenience was felt by myself, it would be the best evidence. I tried to make soap from olive-oil of the most inferior kind: my man had never worked olive-oil, and I only knew the process by looking into the formula given by the French. Therefore it was impossible for us to know how to reckon our quantity exactly; but we took care to state it as low as possible: but this oil was of a very inferior quality; it was a third-pressed oil, with all the mucilage in it; and, although I thought I had taken very great care, it was as nearly as possible the cause of my being surcharged; and, as it was, I lost 30*l.* or 40*l.* by the boil, because I could not remedy, under the Excise, a mistake I had committed. The men who are employed as boilers have always great apprehension on this point, because, if they bring a surcharge upon their masters they are open to blame; but I have known many instances in which, without any fault of the man, he has been very nearly surcharged.

Then it appears that this regulation is extremely injurious to the maker?—It certainly is; and if it were strictly observed it would be almost impossible to carry on the business, and without sometimes incurring very severe loss. For instance: suppose you find, after having commenced cleansing, that the soap is not in good order, you must still continue the cleansing in order to cover the charge, and the boiling may be deteriorated in value several shillings per cwt.

Mr. Fincham adds that the manufacture is much more advanced in France, in Spain, and even in Corfu and Barbary, than in England*, principally in consequence of its being carried on free from Excise restrictions.

The evidence which we have received in Scotland on this subject is of the greatest importance, as proceeding from some of the oldest and most respectable houses in the trade, and the result confirms altogether the statement of the English deputation, of the injurious effects which must arise from a strict enforcement of the existing regulations. The Scotch manufacturers further state, that in that part of the country these regulations are carried into effect with great severity.

Mr. Taylor, the representative of the oldest house in Great Britain, and the second manufacturer in Scotland, as to extent of business, after demonstrating the great inconvenience which is felt from the notices required by law, proceeds to point out the objections to the weighing of materials.

* At Gibraltar the Barbary Soap has a decided preference over the English.

Does the officer take an account of the materials?—Yes. Appendix No. 56.

That is, with a view of checking the quantity of soap made from them?—Yes. That is a most ridiculous law. By the law thirteen hundred weight must turn out a ton of soap: now, it is very well known by every intelligent officer and trader, that thirteen hundred weight of goods will not turn out a ton of soap, put into a clean pan or copper, if the officers are very strict in watching, which they are in our works. They are never away from the works, and if they catch any of the men putting a little more extra goods into the copper we are liable to a fine of £50.

Are you charged at the rate of a ton of soap for every thirteen hundred weight of goods?—Yes: supposing we were putting in goods to throw out five or six tons of soap, and, by the mere carelessness of the men not finishing the soap properly, we were to turn out a ton short, which it often does, we are charged with that duty, which is a most iniquitous and abominable thing.

Although in the subsequent gauging it is palpable that you have not made a quantity in the proportion of thirteen hundred weight to a ton?—Yes: if, for instance, we are five or six hundred weight, or any quantity, short, still we are charged with it, although there has not been a shade of fraud, and where a fraud could not happen.

Have you remonstrated against this regulation?—Yes; that was one of the things taken notice of both by me and by the meeting in London.

What answer did you get?—No answer: those official people are too averse to make any alterations that do not emanate from themselves.

At Glasgow we had the benefit of Mr. Tennant's evidence, and any suggestions from him are entitled to the utmost attention, from his great reputation as an operative chemist. On this subject he says:—

There is not a manufacturer in the trade who has not, in consequence of this regulation, been compelled to pay duty for soap which never came out of his coppers, and on succeeding castings paid duty again upon the very remains which had already paid duty by surcharge. It is acknowledged by the whole trade that it is now never acted upon (nor can it be without great loss—in fact, ruin—to the manufacturer), except where an officer is inclined to inflict such ruin upon a manufacturer, when, by acting up to the letter of the law, he certainly can stop or ruin the house. It is a positive bar to improvement, since the quantity taken out of a fine-soap copper is greater or less, as the quality is superior or inferior. When the regulation was made soap was all of a very coarse quality, and very little was left as neger; but even then it was an intolerable grievance, and rarely acted upon. Appendix, No. 58.

On our inquiry as to the possibility of making some arrangement under which the system of weighing the materials should continue, but with an allowance to be made to the trader to compensate for the alterations in the course of manufacture to which we have adverted, Mr. Hawes stated:—

This question was very closely discussed by a considerable number of makers yesterday; and we are agreed, most decidedly, that no modification of the system of weighing could be introduced by the Excise without, on the one hand, compelling the trader to give a degree of accurate information to the officer, which no law ought to compel a manufacturer to do, or, on the other hand, obliging him, in order to conceal that on which his profit depends, to be guilty of a constant evasion of the law. We cannot tell the produce of soap from the first operation ourselves, and therefore we must evade any strict provision, in order to prevent a charge for duty on soap not made; and every practical soap-maker, as well as every practical officer of Excise, knows that in a charge from which we expect five tons we only frame three. Appendix, No. 51.

Are you all of opinion that it is impossible to modify that regulation in such a manner as to meet the existing state of the trade?—Decidedly.

We solicit your Lordships' attention to the whole of the evidence given by the deputation on this branch of the inquiry, for we are of opinion that an attentive perusal of it cannot fail to justify the conclusions which we draw from it, that the regulation by which the materials are directed to be weighed and taken account of for the purpose of charging duty, before putting them into the coppers, would, if strictly enforced, be most injurious to the traders without in any degree adding to the security of the revenue.

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2. On the second point, namely, the evasion of duty, the deputation agree in opinion that smuggling prevails to a very great extent. The first proof given by them of this fact was founded on the actual decrease of duty-paid soap, in the three *Evasion of Duty.*

years ending 1833, compared with the produce of the three years immediately preceding, and on the decrease of the manufacture for home consumption at Liverpool, as well as in London, although to a less degree in the latter place. They state as follows:—

Appendix, No. 51. We again assume an increase of smuggling to have taken place in consequence of the increase of population, and there being no corresponding increase in the consumption of soap; and, as another principal point, that there has been no materially increased consumption of duty-paid soap in the last two years, with a very large reduction of price, from £60 per ton, in 1831, to £46. 7*s.* in 1834, which is contrary to the rule which appears to have regulated the demand for almost every other commodity. I may add, as an additional proof, I believe it is universally allowed by all parties that there has been a moral improvement going on in this country the last ten or twelve years, and that there certainly is not a decrease of cleanliness.

The deputation also adduce, as another striking proof of the extent of smuggling, the great increase in the production of home-made tallow, as well as the importation of materials of soap, without a corresponding increase of the quantity brought to charge of the manufactured article. This remark will apply more particularly to the increase on the importation of palm-oil, which has risen, in ten years, from 72,345 to 264,806 cwts., and which is still increasing.

The deputation allude to the great extent of smuggling practised in licensed houses; of these they assert that there are in England fifty that take out licences, for which they pay £4 per annum, each of which makes, or rather brings to charge, less than one ton of soap per annum; from which it is obvious that, as the profits of such a sale would not pay for the licence, the entry is made in order to cover smuggling. The late improvements which have been made in the manufacture of alkalies have also, according to the statement of the deputation, afforded great facilities to those who are disposed to evade the duty.

We extract the evidence on this head.

Ibid. The next point to which we would call the attention of the Commissioners is the great facilities which the improvements in alkalies have afforded of late years for the manufacture of soap. Until the last two or three years, the largest portion of the alkali used by the soap manufacturer was imported from Spain or Portugal, or produced from Scotch kelp, the barilla and kelp containing 50 or 60 per cent. of insoluble matter; and the removing of that insoluble matter was more frequently than any thing else the cause of the detection of the smuggler. It was of a peculiar blue appearance, and the Excise officer knew it to be the production of the soap manufacturer. Now, by concentrated alkali, without any insoluble matter, and ready to put in the copper without the slightest admixture, or previous grinding or preparation, the soap can be made almost in fewer hours than it before required days.

How much per cent. of soda have you in your improved alkalies?—It varies from 35 to 55 per cent. of pure soda—not carbonate of soda.

How much of the pure soda do you get from the best barilla?—Nineteen per cent. was the average of the importations, and kelp contains only six or seven: now this presses with considerable hardship upon us and many others, who have gone to great expense in introducing improvements as well in the manufacture of English alkali as in their application to soap-making. This improved soda makes the best soap, and in the shortest space of time; formerly the smugglers made the worst soap, for they had not the means of selecting the best materials; but now they buy the most concentrated alkali, which enables them to bring the best commodity into the market at the lowest price: we are now met by them in our strongest hold—that is, quality.

Mr. Gibbs. The barilla was obliged to be ground or pounded, and required extra labour: there would be considerable noise and great difficulty in removing the materials containing only 20 per cent. of alkali: now the smuggler can carry on his works without any noise, or anything to betray him, and there is also the difference of the time. I have myself, to satisfy the Excise that it could be done, made perfect soap in twelve hours, from concentrated caustic alkali made by Rickards, Mackintosh, and Company, of Birmingham: I sent it to the Excise, to shew them that it was impossible to protect the legal maker while that existed. Soap may be made in six hours; and the man who can make a small quantity, even four or six cwt. of soap in a week, would get considerably more money by manufacturing that soap than he could by all his other trade put together.

Smuggling is also very much facilitated by the constant intercourse between this country and Ireland. Mr. Undsworth states that North Wales is altogether supplied from Ireland, and the deputation are of opinion that it will be impossible to put an end to the practice, so long as the present rate of duty is

continued; much stress is also laid by the deputation on the inadequate rewards paid by the Excise to their officers for the seizure of smuggled soap; and a complaint appears to be very general of the indifference of the department on this subject.

With respect, however, to the arguments of the deputation as to the proof of the prevalence of smuggling, arising from the stationary amount of revenue derived from soap, we may observe that they do not appear to have sufficiently adverted to the effect produced by the large reduction of duty which took place in 1833, the operation of which can scarcely yet be fully ascertained. Mr. Taylor is decidedly of opinion that evasion still exists to a great extent, notwithstanding this reduction of duty.

Certificates or Permits.

3. With respect to the certificates or permits which are required to be sent out by the manufacturer of soap with any larger quantity than 28 lbs., the deputation objected to this regulation, on the ground of its occasioning an inconvenient interference with their business, whilst, from the certificates not being founded on a previous taking of stock, such interference could not, in their opinions, be attended with any useful result. The system is also liable to objection on account of the partiality of its operation, inasmuch as all dealers in soap, to however great an extent, are exempt from this interference, and are allowed to sell soap to the manufacturer.

Appendix, No. 51.

Mr. W. Hawes. The next point we wish to allude to is the effect of the permits.

You are at present bound not to send out any quantity of soap without a permit accompanying it, if it is above 28 lbs.?—Yes; a maker cannot send out more than 28 lbs. without a permit. In a large majority of cases the package in which the soap is sent is returned to us from the country consumer, and the certificate is returned on the package; therefore no demand can have been made upon the receiver of the soap or the retailer for the certificate, nor any check kept upon the quantity of soap received. Practically, therefore, there is no check on the dealer's stock by this troublesome system. Nor is the maker's stock taken by the Excise; and thus that which alone constitutes the efficiency of the system is omitted, viz., comparing the quantity of soap on which duty has been paid, and that in stock, with the permits. The only result of the system of permits is wanting here. A dealer may buy soap from another, or from a maker, and send it out without a certificate. The officer has no right to stop his waggon if he prove that he bought the soap.

Mr. Fripp. Our officers have ruled otherwise.

Mr. W. Hawes. If he were to buy ten tons of soap, and send it out in distinct tons, he could not send out a certificate with each ton.

You say that on the balance it would be wrong?—Yes; if there was any such thing as a balance. The object of the permit system is to afford two checks, one on the maker and another on the retailer, and in neither case is it complete; therefore the respectable man, who conforms to all the rules, and has an anxiety that none should go out without a permit, is subject to penalties arising from accidental errors, without any security being afforded to the revenue.

Do you keep the counterparts?—Yes; till the officer asks for them.

Mr. Gibbs. He sometimes lets them remain several weeks.

Mr. W. Hawes. They are asked for at our works every three months.

Mr. Gadsden. They are taken from us when the book is complete.

Mr. Gill. As a proof that it is little regarded by the Excise themselves, I have been without certificates sometimes for a week.

Mr. W. Hawes. The same thing has occurred to us. We have then sent out the goods without a certificate.

Difficulty of making Experiments.

4. As to making experiments with a view to improvement, it was to be expected that the difficulty in this respect, which we have so repeatedly noticed in our former Reports, on other branches of manufacture, would be severely felt in this instance; and we accordingly find, from the deputation, that this difficulty is universally complained of. Mr. Hawes says:—

Appendix, No. 51.

The next point is the impossibility, under the existing system, of making any experiments upon which to base improvements. That fact is strikingly exemplified in the case of Mr. Sturtivant, of London, who stated at our meeting, a day or two since, that he made the best experiments he could, and took out a patent upon them; but as soon as he

began to work in a large way his patent was perfectly useless, and he has derived no benefit from it, entirely from the impossibility of making experiments with sufficient accuracy under the existing regulations. The obstacles in the way of experiments are these: in the first place, as we have to pay the duty in proportion to the quantity of raw materials, and we must take out all the soap that is made in the course of an experiment, whether the soap is good or bad, we have no power of returning any portion of it for re-manufacture, or of claiming an allowance on the duties; so that if the experiment is unsuccessful we must pay the duty on the ton of soap, or £14, and from this loss we have no means of escape. Every man who is acquainted with the manufacture must see that no person could frequently stand a loss of that kind. Then, of necessity, the Excise officer is acquainted with the whole of the operation.

Mr. Gibbs. I myself made soap for washing with sea-water. I could not make it perfect because the Excise must know it; and under the present Excise laws I could not work in the way I wished. They allowed me to make a few experiments, but I could not go on with it because of the existence of the law.

Mr. Fincham, in a letter, which will be found in the Appendix, of which the following is an extract, gives a striking illustration of the effect of the present regulations in preventing improvement:—

Appendix, No. 6.

It may frequently occur that the soap-boiler would be glad to use different materials in making soap which cannot be worked together, but could be advantageously mixed after they had been brought into a half-finished state. It would answer his purpose to use oil in part when tallow was very high, but could only do so with advantage by working the materials separately. This applies particularly to cocoa-nut oil, the consumption of which Government has been desirous to promote by reducing the duty to the lowest rate. It will not answer to make soap from it alone, nor can it be mixed with other materials in the crude state, but, if first brought into imperfect soap, it might be transferred to a copper of soap made from tallow, and the two would make a cheaper and, perhaps, better soap than either separately. Under the retriction of weighing the materials this could not be done.

This effect is also strongly pointed out by Mr. Taylor in the following extract from his examinations:—

Appendix, No. 56.

If the duty is to be kept on soap, the soap laws ought to be all revised by the Excise, in conjunction with the respectable part of the trade. Under the present law few or no improvements can be made in the manufacture of soap; and it is very susceptible of improvement, it being altogether a chemical process; and without a variety of experiments on a large scale no material improvement can be made. While every other branch of manufacture connected with the science of chemistry has gone on progressively improving, that of soap has stood still; and if any laws calculated to prevent the improvements are wished for, those under which the soap trade now labours are perfectly checking every species of improvement and harassing the fair trader.

To what kind of improvement do you allude?—Our process being altogether chemical, I may wish to make an experiment from discoloured palm-oil, for instance, or any of the other vegetable oils, or any ingredient not in present use. I do not know how those goods are to turn out, for we have not practised upon them sufficiently; but, being so fettered by the Excise laws, I cannot get my experiments properly tried. I may think when the soap is finished it will be good, and, whether good or bad, I must throw it out; but after it has stood a day or two I may find it is not marketable, and consequently I may have to suffer a tremendous loss, having to pay the full duty upon it. Had the alkali manufacture been under the same Excise clogs the great scientific improvements which have been made in that department would never have been known; and these unfettered improvements alone have reduced the present price of soap very nearly three-halfpence a pound. When it started they were going to put it under the Excise, and had it remained under the Excise those great improvements never would have been made, and a saving of nearly a million annually of money lost to the community. We do not know what improvement we can make if we were unfettered, but it is almost impossible to make a single improvement in our trade under the existing laws.

The opinion thus expressed by Mr. Taylor is confirmed by Mr. Tennant in the following remarks:—

Appendix, No. 58.

Do you find the Excise regulations in your way in introducing improvement?—A very great obstruction, as they admit of no experiments on a large scale. The very existence of an inspection, calculated to carry away any improvements, necessarily tends to check all improvements.

By being restricted, you are not able to determine what experiments you would make, with a view to ascertain what trials can be made on a large scale with safety?—We are in the habit of experimenting on 1,000 or 2,000 grains; but still there are great misgivings in varying trials from that scale to one of twelve or fifteen tons.

Are you of opinion that considerable improvements might be made?—I am quite confident that the manufacture of soap is susceptible of great improvement; we are only beginning to apply the science of chemistry to it, and it is altogether a chemical process

Foreign Trade.

After enumerating some minor inconveniences, Mr. Hawes proceeds to state the effect of the present restrictions to which the manufacturer is subject, as it regards foreign trade.

Appendix, No. 51.

Then I next come to the foreign trade. The foreign trade of this country consists of the South American trade principally; that to New South Wales and other parts is small as compared with the shipments to South America; but we are excluded from competing with France, and she supplies particular districts with soap made at Marseilles, where it is made from Gallipoli oil instead of tallow. The apparatus required to make this soap we are prohibited from using from beginning to end; we not only cannot make it, but cannot imitate it. The quantity of oil used in Marseilles for the manufacture of their white soap, of which the largest proportion is consumed, is eleven cwt. and a half to a ton; the average consumption of tallow and rosin per ton in England is thirteen cwt. and three-quarters; and we cannot compete with them unless we have the French apparatus and the French mode of working. It is altogether a different soap; their's is a purely chemical process, resulting from the experiments of the French chemists, Chaptal, Gay-Lussac, and others, who turned their attention to the manufacture of soap during the war, when they could not import barilla. Their process is now used in France, and a superior soap is made at much less expense, and in much less time than in England. The extent to which that trade might be carried I cannot say. The cost of the alkali to us is less than half that in France; and we have other advantages, as compared with France, which would, in my opinion, counterbalance the small duty upon olive-oil, even if we had no drawback on this particular sort of soap.

Mr. Gibbs. I believe the Marseilles manufacturers ship from that port 40 tons a-week.

Mr. W. Hawes. I do not complain of it so much from the quantity now shipped, but that it is sent to countries increasing in population and wealth; thus the Levant, Germany, and their colonies, from all which we are excluded by the operation of our Excise restrictions.

The reason you cannot come into competition with them is the restrictions that you are under by the Excise?—Yes; the restrictions to a particular apparatus and mode of working, both of which are perfectly inconsistent with the manufacture of French soap: and again, I would remark, in consequence of their ability to adapt their apparatus to the advances of science, they manufacture, chemically speaking, a much more perfect soap, and a more economical soap. The manufacture of soap in Marseilles is about 45,000 tons per annum. There is a house in Marseilles makes a large quantity of soap, and it is made with less labour, and in less time, and much more economy of room and materials generally than we have an idea of.

You would have an advantage over them, in point of fuel?—Yes; but they use much less than we do: we have no idea of the perfection of their process.

Can you speak practically to that?—I speak from having been there, and stopped in the works, and made myself thoroughly acquainted with the process.

Under the present mode of working in England, as directed by law, it would be impossible to adopt their improvements?—Quite; we cannot approach them.

Mr. Undsworth. We have had soap-makers from Marseilles, and have set them to make the soap, and they have said that they could not do it under our restrictions.

In your drawback you lose the tenths?—*Mr. W. Hawes.* Yes, it is a serious loss; and although we have considerable advantages in manufacturing in England, we cannot compete with manufacturers in the Colonies, and the free States of America, without the tenths, which was an equivalent for the duty we pay on the raw materials, on the tallow, rosin, oil, &c. For these reasons North America has recently been able to supply the free States of America one or two pounds per ton below the English price. The exports from Liverpool have already decreased, the exports from London are decreasing, and the same will apply to the trade to New South Wales.

The tenths to which Mr. Hawes alludes consisted of an allowance of 1-10th on the soap charged, which was made to the manufacturers previous to 1833; at that time, when the duty was reduced from £28 to £14 per ton, it was thought expedient to abolish this allowance; so that the duty was not reduced to the amount of one-half as it might at first appear to have been; and as the old duty of £28 had been charged on the maker, minus the tenth, while the full drawback of the whole £28 was allowed on exportation, it followed that the difference received by the exporter between the duty paid and the drawback received, might be considered as in the nature of a bounty, or, more correctly, as Mr. Hawes observes, as a repayment of part of the duties which had been paid on the importation of the raw materials employed in the manufacture.

Some of the witnesses in Scotland complain of great partiality as to the manner in which the supervision by the officers of Excise is exercised over some manufacturers in comparison with others; we must say, however, that on this complaint being

communicated by us to the superior authorities of the department, the existence of anything in the shape of partiality was distinctly disclaimed, although it was admitted that there were circumstances under which they felt justified in directing officers to be more peculiarly on the alert.

Appendix, No. 57. Messrs. Murdoch and Niven, of Glasgow, presented a memorial to us from the soap-makers of Glasgow, which represented the hardships of certificates and of the present system of examining the coppers at the end of twenty-eight days; and they pressed upon us more especially the alteration by which the tenths formerly allowed were abolished. They represented the loss to which they were exposed in consequence of the competition with the Irish traders, who are enabled to undersell them, as they only pay duty on the cold weight of the soap imported, while the British manufacturer is charged on the hot gauge.

The other manufacturers, whom we examined in Scotland, complained of the notices which they were required to give to the officers of Excise before they began to work, on account of the difficulty of ascertaining the exact period of time when it might be necessary for them to commence their operations.

Appendix, No. 60. Complaints were also made to us by Mr. Lang, the chairman of the quarter sessions of Lanarkshire, and some of the magistrates, of the great amount of Excise penalties and their disproportion to the offences committed. We learnt from the same quarter that the practice of bringing over soap from Ireland, for the purpose of evading the duty, was still going on.

As it appeared to us on a full consideration of the statements brought forward on the part of the trade, that their chief grounds of complaint were sufficiently established, we proceeded to inquire what remedies they had to suggest. The first remedy proposed was the abolition of the Excise duty on the manufactured article, and such an increase of the Customs duties on the raw materials employed in the manufacture as would provide an adequate compensation to the public revenue.

We do not consider it necessary to discuss the details relating to this suggestion, which will be found fully stated in the Appendix, because we consider that the remedy would be worse than the disease; and because we have reason to believe that the leading members of the trade are, on further consideration of the subject, convinced that a modification of the present regulations, accompanied by some other changes, will be much more beneficial both to the public and to the trade.

Although, however, this suggestion has not been pressed by the deputation, your Lordships are no doubt aware that it has been much insisted on in other quarters. On a point of such importance as that of substituting, in lieu of a duty on a manufacture, a duty on the importation of the materials of it, we thought it desirable to obtain the opinion of Mr. M'Culloch, who, after hearing the question stated, and giving his opinion against the change, proceeded to state his reasons as follows against such a substitution in the present instance:—

Appendix, No. 5 Would you have the goodness to state your reasons against the proposed alteration?—My objection, in the *first* place, to a duty on imported tallow is, that in its practical result it would not merely affect soap, but would equally fall on all the tallow employed in the other branches of industry in this country, and which very much exceeds all that is employed in the manufacture of soap. The total weight of all the soap produced in Great Britain, in 1834, was 154,243,322 lbs; but then a very considerable portion (I am unable to say how much, but certainly a very large portion) of this weight consists of soda, potash, rosin, and the other articles besides tallow used in the manufacture of soap. Now, in 1829, when the candle duty was in existence, there were manufactured in Great Britain 115,158,808 lbs. of tallow candles, that is of candles made *wholly of tallow*, and charged with duty as such; and I should suppose that, at present, allowing for the increase of population and consumption consequent upon the repeal of the duty, the quantity of tallow used in candle-making cannot be less than

150,000,000 lbs., being very much greater, perhaps double what is used in the soap manufacture. Exclusive of this there is a very large quantity of tallow used in the dressing of leather, in the woollen manufacture, in the greasing of machinery, and in various other departments of industry. Hence the imposition of a duty on tallow imported, in lieu of the duty on soap, would really impose a duty not on soap merely but on candles, and on the tallow used by curriers and woollen manufacturers, &c. To show the extent to which such a tax would operate, I may mention that our imported tallow amounts to about 1,000,000 cwts. a year, or to 123,200,000 lbs. At present tallow is loaded with a duty, on importation, of 3*s.* 2*d.* per cwt.; but to draw from it an additional revenue of £500,000, (which is about £200,000 below the present revenue got from soap,) it would be necessary to lay on it an increased duty of no less than 9*s.* a cwt., or to make the total duty on tallow 12*s.* a cwt.; but, as the imposition of so enormous a duty would no doubt materially lessen the consumption, it would be necessary, in order to make it produce £500,000, to raise the additional duty to 10*s.* 6*d.* or, it may be, to 12*s.*, making the entire duty 13*s.* 8*d.* or 15*s.* 2*d.* a cwt. Such a duty would, in my apprehension, be most mischievous; it would add 10*s.* or 13*s.* a cwt. to the cost of candles and to the cost of the tallow used in currying manufactures, &c.; and it would do this even though every ounce of the foreign tallow imported were used by the soap-makers.

How would that be brought about?—The quantity of tallow produced in this country being insufficient to supply the demand; and the price of all that is produced at home must be raised proportionably to any rise in the price of that portion imported from abroad. Hence, in order to bring £500,000 a year into the Treasury by a tax on imported tallow, perhaps three or four times that amount would be taken from the pockets of the public.

We have also had the advantage of obtaining the opinion of Mr. Dean, the chairman of the Board of Customs, which is in accordance with that of Mr. M'Culloch, as will be seen by the following extracts:—

The object of the trade is to increase the present duty upon the raw materials, in order to make up the loss to the revenue by taking off the Excise duty upon soap?—That operates the very reverse of the principle I have just stated. Appendix, No. 50.

The suggestion of the soap makers was that the whole of the Excise duty, £700,000, should be removed altogether, and that it should be made up to a certain extent—not to the whole extent—by an increased duty upon tallow and oils?—In answer to that I can speak much more decidedly. I should say with regard to tallow, which we may call, to a certain degree, a raw material, and which is made use of for purposes so intimately connected with the comforts of a great mass of the population of the country, that to impose a higher duty upon it, after having taken off the duty upon candles, and when it was taken off in order to bring the commodity into greater consumption among the population at large, I cannot admit that in principle it would be a right course of proceeding; nor does it at all follow, as it appears to me, by taking off so large a duty as £700,000 upon an article of prime necessity to the community, and imposing a higher duty upon the raw material, you would make up that amount of revenue. It does not follow that by imposing additional duties the amount of revenue thereby contemplated is obtained from a particular article. A reduction of the duty upon an article of prime necessity may, and often does, open additional sources of consumption, and the quantity consumed may be greatly increased; but it is quite the reverse in the case of raising the duty. The same reasoning applies to oils; and I think it would be overturning the great principle that seems to have operated upon the Government for years, as well as the Parliament and the public, in bringing in the raw material as cheap as possible.

The increasing the duty upon tallow would strike at candles, which are now not taxed?—Yes; the very principle of which was to bring the price down so low as to give light to the poorest cottager in the country at the lowest possible rate.

Mr. M'Culloch has further represented the mischief which would arise from an increased duty on tallow, as respects our trade with Russia, in the following terms:—

Do you consider that the growth of tallow in the United Kingdom has increased largely of late years?—I believe it has increased very materially; but I do not know that it has increased in proportion to the increased importation of tallow from abroad. Appendix, No. 53.

Have you any information to give to the Commissioners as to the effect of an increased duty upon tallow upon the trade with Russia?—I have no doubt that any considerable addition to the existing duty upon tallow imported from Russia would be most injurious to our trade with that country, which is one of very considerable value and importance. The declared value of our exports to Northern Russia in 1833, exclusive of colonial produce and foreign articles, amounted to £1,530,000 sterling; but, according to the Russian official accounts for the same year, the imports into all parts of the empire from Great Britain amounted to 57,862,146 rubles, or, taking the ruble at 11*d.*, to £2,652,015 sterling; and, as we take very little timber, and usually no corn from Russia, she pays for the articles she gets from us principally by exports of tallow. Any increase of duty on it would, therefore, be sure to create much dissatisfaction in Russia, and would most probably provoke retaliatory proceedings against our trade; and it is not easy to say, in the present state of the continent, what injury might thence arise, and from the influence of Russia with foreign courts. Our trade with Russia has been regularly increasing for many years past; and, owing to the progress of population and civilization in that empire, it may be expected, provided that

nothing be done to counteract its natural progress, to increase for many years to come; and, as Russia is not a country that is at all likely to come into competition with England in manufacturing industry, it would be very unwise on our parts to adopt any system of policy that might tend to make her exclude our articles from her markets, and to manufacture them for herself; and I should think there was nothing more likely to occasion a policy of that sort on the part of Russia than an increase of duty on an article which is at present her principal article of export. As evincing the importance of the trade with Russia to us, a maritime nation, I may state that more British ships annually enter and clear out from St. Petersburgh than from Hamburgh, or any other port in the world. The trade with Russia, owing to the bulk and weight of the articles brought from her, and the small amount of native Russian shipping, gives much more employment for British ships than the trade with any other country from and to which we may import and export articles of much greater value.

It has been stated that, on our reducing the duty on soap, the Russians immediately made some countervailing advance in the tallow exported; we should be glad to know if that was the fact?—I am not aware that they did anything of the sort. I do not believe it; but I will ascertain it.

We may add, upon this branch of the question, that the assertions which have been made by some of the witnesses, that Russia imposed additional export duties on tallow as soon as we repealed the Excise duty on candles, appear to be unfounded. The last additional duty, as we are informed by an eminent merchant in the Russian trade, was levied at least ten years previous to that period*. The whole duty now existing is equivalent to £2. 3*s.* 8*d.* per ton, which, added to the customs duty in this country of £3. 3*s.* 4*d.*, gives a total of £5. 7*s.* per ton.

Our opinion is in full concurrence with those above expressed, and we are convinced that, notwithstanding the desire which is felt to get rid of the evils attending the present duty on soap, the adoption of the change proposed would be attended with great mischief, in increasing the price of tallow, and consequently, of all articles of domestic consumption of which it forms a part, as well as in causing material injury to our foreign trade.

The further remedies proposed by the deputation are fully stated in their examinations; as, however, it appeared to us that it would be desirable, with a view to clearness, that their suggestions should be brought forward in a more condensed shape, we requested Mr. Hawes, the chairman of the deputation, would take an opportunity of discussing the whole subject with Mr. Hetherington. The result of the discussion has been communicated to us in the following letter from Mr. Hetherington, accompanied by some observations from Mr. Hawes:—

SIR, *Excise Office, London, 4th June*, 1835.

When in conversation yesterday with Mr. Hawes, he stated that it was the wish of the makers of hard soap, that the present Excise laws and regulations, requiring entry of places and utensils, licence, notices to unlock and charge coppers, and to cleanse soap from the coppers, and to add grease to the coppers at the close of every cleanse of soap, should be continued.

Mr. Hawes stated, that taking any account of materials with which coppers are charged, either by weight or by any other means, is quite useless as regards any check for the protection of the revenue; because he said that materials, when in a melted or fluid state, can, without difficulty, be added to the coppers, or even pumped from one copper to another as thick lees, without the discovery of the officers. And in lieu of abandoning the taking of any account of the materials, he suggested that all soap-makers should be required to give a declaration, in writing, of the number of frames into which the soap of each cleanse is put, under a penalty for wrong or false declaration.

And in order that no Excise restrictions might prevent experiments or improvements in soap-making, he stated that the Commissioners of Excise should be empowered, by law, to allow such experiments, on the soap-makers giving notice to that effect; and that they should be allowed to cleanse such soap into frames constructed differently from the present legal frames; and that if the soap produced by such experiments should not be found to be of such quality as expected or intended, that the soap-maker should, on giving notice, be permitted, in the presence of the supervisor and officer, to weigh and return such soap into the copper for re-manufacture, and be allowed the duty thereon.

Mr. Hawes suggested that the rate of duty should be reduced to 1*d.* per lb., and be

* Since our Report was completed we have received a note from the Chevalier Benkhausen, the Russian Consul-General, stating, 'that there has been no increase in the export duty upon tallow from Russia since the year 1830.'—See Appendix No. 11.

extended to all hard soap made in Ireland, and that no allowance of duty be made for soap consumed in the manufactories.

He also said that the duties on soap should be paid in every part of the kingdom where practicable, in the same manner as in London and its vicinity.

I am, Sir, your obedient servant,

Henry L. Wickham, Esq. WILLIAM HETHERINGTON.

The manufacturer, on his application to the Board for these privileges, should be obliged to state the size, form, and contents of his new and improved frame.

No return of soap should be allowed more than twelve hours after it has been cut up.

Notice must be given to cut up experimental quantities, and it must be returned the same day, between six A.M. and seven P.M.

The amount of reduction is stated more decidedly than I am aware of having mentioned.

Soft soap in Ireland must be included, not so much on account of protection to the English maker, as for the facility its being untaxed would afford for illicit trade in hard soap.

W. HAWES.

Having sent a copy of the above communication to the Board of Excise, we requested the attendance of Sir Francis Doyle and Mr. Dehany, in order to have their opinions upon it. We beg to draw your Lordships' attention to the whole of the examination which took place on this occasion, as given in the Appendix; Appendix No. 41. but we think it right to insert here the observations of Sir F. Doyle, on his proposing to modify the suggestions of the trade as to the abolition of the weighing-in of the materials:—

The question is, whether the weighing of the materials can be dispensed with. Upon that subject I should say, as a general principle, that it is very important, in all manufactures upon which Excise duties are charged, that we should as early as possible get an account of the process. It is probable that when these regulations were originally framed the business of making soap was carried on comparatively upon a small scale at the different manufactories, and that therefore there was no great difficulty in weighing or ascertaining with sufficient accuracy the quantity of the material to be used in the manufacture. I have no doubt that it is very important to get an account of that quantity; but, at the same time, if the circumstances of the trade and the mode of manufacture are so changed that, practically, we cannot get a true account of the quantity of the material, however desirable it might be, I do not see any great use in continuing the regulation; but I think something might be substituted for it. It appears to me that the trader must, for his own purposes, have a memorandum of the quantity of materials he employs, and the quantity he adds when it is necessary for him to add to the copper; and, therefore, I should propose a declaration from the trader of the quantity of material he has actually employed, and that it should be a declaration to which he should be bound. This would give us some knowledge of the probable quantity of soap that we ought to expect when the process is completed. If that could be done—and I cannot conceive that the traders do not keep memoranda themselves of the quantities of materials they employ—there is no reason for their not declaring it, and thereby giving us a general knowledge of the materials that they profess at least to employ in the manufacture of the article. That would answer the purpose of an imperfect weighing of the material, and it would be less troublesome. Ibid.

These observations of the chairman having been submitted to a deputation of the trade on a subsequent examination, gave rise to the following remarks from Mr. Hawes:—

Do you still adhere to your own suggestion of declaring the quantity framed?—If you agree with the Excise, so much the better: if you do not agree with them, we should be happy to hear any suggestions you have to offer?—*Mr. Hawes.* Perhaps you will take the opinions of the trade separately on this portion of the inquiry. I will speak individually. My objection to the Excise taking an account of the materials is twofold. First, if the declaration comes from the maker, the declaration will suit his intended produce of soap. If he intends to smuggle by collusion with the officer, the declaration will meet the intention of smuggling. Then, again, I object to it, because no maker, from the variety in the quality of the materials, can ascertain the exact weight he uses. It is not an uncommon thing to have palm-oil with 15 or 20 per cent. of water. Now, in 1833, we used nearly 1,000 tons of palm-oil, which contained on an average 10 per cent. of water and other extraneous matter. Had the apparent weight of this oil been taken by the Excise we should have been charged with 100 tons more raw material than we absolutely possessed. Appendix No. 52.

Your argument is this, that there is no use in the declaration—that from the produce of the material no sufficient declaration can be obtained?—The second ground is that a declaration, or particular description of the materials, is a hardship to which no maker ought to be subject. If I make soap from one material, and the trade generally use another, it is a gross injustice to oblige me to declare that I am working in a mode superior to my neighbours, and particularly as this is recorded in the Excise books. These are the objections I make to any declaration at all.

Do you all, gentlemen, agree in that observation?—[*The whole of the deputation assented.*]

The result of a full consideration of the arguments brought forward by the several parties, during these repeated discussions, has been to satisfy us that the remedy proposed by the deputation may be safely adopted, and that it is not necessary to revert to the security of a declaration of the materials, as proposed by Sir F. Doyle, as this could not, in our opinion, be depended upon for any practical purpose. We recommend, therefore, that the account now taken of the materials used, and the consequent interference with the process of manufacture, be discontinued, and that the manufacturer should only be required to give a reasonable notice to the Excise officer of the time when he intends to take his soap from the copper and put it into frame, so that the officer may be always present during this operation; and we further recommend that the gauge on which the charge is to be made be taken on the frame, without any previous check-gauge.

We are further of opinion that every facility should be given, consistent with the security of the revenue, for the making of experiments according to the suggestions of the deputation; and for this purpose we recommend a conference between the Board of Excise and the manufacturers, in order to carry the details of their proposals into effect.

We are, however, of opinion, that a general supervision of the manufacturer by the officers of Excise, during the process of boiling and manufacture, should be continued, and that this supervision should be conducted in the same manner as that on paper, where the officer is at liberty to go in and out of the manufactory for the purpose of observation; by which means an intelligent officer would be able to ascertain whether any systematic evasion of duty was taking place. The deputation state that they should not object to such a supervision.

We have been anxious, in coming to this conclusion, to avoid the possibility of hazarding the safety of the revenue, and we have therefore given every consideration to the arguments of Sir Francis Doyle and Mr. Dehany; but we have been influenced in forming our opinion by the weight which attaches to the practical knowledge of the deputation, and we are confirmed in our views by the admissions of Mr. Hetherington, the Surveying-general-examiner, whom we have always found disposed to give every proper facility to the trader, and yet quite ready to retain and support, with sound reasons, those regulations which he considers essential to the security of the revenue.

Mr. Hetherington in his examination admits that the weighing of the materials is troublesome and expensive to the trade; that this regulation is not in fact strictly attended to; and that it may be dispensed with. He states, with respect to the proposed declaration, what follows:—

Appendix No. 43.

Do you consider that the check which you would obtain by this suggestion of Sir Francis Doyle would be such as to make it worth while to continue the inconvenience which the trade would sustain from it, keeping in mind the unanimous declaration of the deputation that they were against it?—Certainly, if they were to give declarations it would be open to all kinds of impositions. They could avoid the results that could arise from it in any shape;—that is the worst of it.

The Commissioners would of course be disposed to recommend that, if those restrictions were abolished, the manufacturer should nevertheless be liable to constant and vigilant superintendence as to his general operations?—Of course: and Mr. Hawes said, and very properly, that if we abandoned taking an account of the materials put into the coppers, that our officers would be completely at liberty to see that nothing was taken out but what they charged with duty.

We have the less hesitation in recommending the abolition of all interference by the Excise with the process of the manufacture in the case of soap, because the inquiries which we made on the subject of the mode of charging the duties on paper convinced us that no such interference was necessary for the security of the revenue; and we have sufficiently proved, in our Report on flint glass, that smuggling may be carried on to the most injurious extent, notwithstanding the

See 13th Report, on Glass.

most rigid laws, and in spite of checks upon the manufacture, commencing with the first stage of the work and carried on most strictly to its termination. We consider also that the maker of soap, even at its present rate, may be more safely relieved from all interference than the maker of paper, inasmuch as the present duty on hard soap is only one half of that on paper of the first class, the former being 1½*d.* and the latter 3*d.* per lb.; it may be further observed, that by far the greater part of the manufacturers of soap are resident in large towns, where the attention of the Excise is much more easily directed to their business, while the makers of paper are generally, and from the nature of their machinery, almost necessarily established in the country, and consequently, more distant from, and therefore less easily watched by, the officers of the department.

Allowance for loss in Frames.

Before we dismiss this branch of the subject, we have to observe that in the present process of manufacture, the gauging in frames, although on the whole liable to the fewest objections, is nevertheless, according to the evidence both of the deputation and of the officers of Excise, productive of great inequality, as respects the duty, in the charges respectively made on yellow, and on white and mottled soap. It is stated that the yellow soap being a much more coherent substance than the mottled, will, when thrown into the frame, consolidate into one mass of soap liable to charge, without interstices; while the white and mottled, in consequence of a large proportion of alkali being taken out of the coppers together with the soap, are liable to a considerable settlement of extraneous matter, which can never come into consumption as genuine soap.

It follows that, while there is no difficulty in ascertaining the fair weight and consequent liability to duty of yellow soap by a gauge in the frames, it is on the other hand by no means easy to apply a like measure to white and mottled soap. It is evident that if the latter are charged in the same manner as the former, the manufacturer will be compelled to pay duty for more soap than he has actually made, and a higher duty will be thus virtually imposed upon white and mottled than upon yellow soap. It is true that, as the former is a superior article, it would, if the principle of an *ad-valorem* duty were to be adopted, be fairly liable to such rate; but we have shewn in our Report on paper the difficulty of carrying this principle into effect; and we see nothing peculiar in the manufacture of soap which should induce us to recommend any alteration of duty as regards the proportion of charge to be observed between the two qualities under consideration. It has been suggested by some members of the trade, that this inequality should be remedied by a renewal of the allowance of one-tenth on the quantity charged, which was abolished on the reduction of duty in 1833; and the Commissioners of Excise, in their Report of the 11th June, in answer to the application of Mr. Taylor on this subject, which was transmitted to us by order of your Lordships, concur in this suggestion, confining its application however to white and mottled soap, and proposing a reduction of the allowance from the old rate of 10 per cent. to one of 5 per cent.

See 14th Report, on Paper.

It is quite clear, from the reasons which we have given above, that the allowance, if given at all, should be confined to white and mottled soap, as they are the only qualities on which a loss is sustained; but we are of opinion on a full consideration of the whole subject, that the system of allowances should not be renewed. The old system, which extended them to yellow soap, for which they were not required, deprived the revenue of one-tenth of its due on all soap of that description which was brought to charge, and this allowance operated, as we have been informed by some Irish manufacturers, very unfavourably towards that country, inasmuch as it acted as a bounty on exportation, and enabled the English to undersell the Irish

manufacturer. It cannot therefore be desirable to renew the allowance upon all qualities, since it is not even claimed for yellow soap; and we apprehend that if it were renewed, according to the suggestions of the Commissioners of Excise, as far as respects white and mottled soap, it would open a door to fraud, or at least to very great uncertainty in its application. We have been informed on the best authority, that it would be easy for the manufacturer to introduce a sufficient quantity of alkali into his yellow soap to entitle him to the allowance in law, even though the deficiency for which it was granted did not exist, and that it would be impossible for an Excise officer to distinguish between the qualities so prepared. In addition to this objection, we are, on general principles, averse to any allowance of duty of this description, as it appears to us to increase materially the danger of fraud; and we have very little doubt that the only reason which has been advanced on this occasion in favour of the allowance, namely, the loss on gauge under the present system, will very soon cease to have any weight, in consequence of the improvements which will take place when the process of manufacture is perfectly free. As we consider this manufacture to be in its infancy, we expect that many new varieties of soap will be made, and that the loss on the gauge which is now complained of will be obviated by some improvement in the process of boiling, so that at all events, we think it better to continue the present mode of gauging in the frames without allowance, and to leave the manufacturers to bring forward their claim at some future period, if they should find that the advantages to be derived from the freedom of operation which we recommend have not enabled them to remedy the loss which they at present unquestionably sustain.

We take this opportunity of observing upon an argument which has been brought forward by the Excise in the course of this discussion, in favour of taking an early account of the materials employed in the manufacture, namely, that this account serves as a check upon the officer, inasmuch as in consequence of its being again taken at uncertain times by the supervisor, the officer is careful of his account, and the department is thus furnished with a security for his integrity. However desirable and necessary some check upon the inferior officer may be, we are of opinion that it ought in no case to be furnished at the expense of the manufacturer. It is the duty of the department to select proper officers for their service, and to devise such means to secure their integrity as may be best fitted for that purpose, but they should not be permitted to impose any additional restrictions upon the trader on that account. The check by the supervisor can be as effectually applied by the remeasurement of the finished article as by that of the original materials, and even if this were not the case, we should object, on principle, to the retention of any primary interference for such an object. We have already observed that the revenue derived from paper, although it is subject to the serious disadvantages which we have explained in our Report on that subject, has not been at all injured by the practice of charging duty on the finished article, instead of interfering with the process of manufacture; and we are convinced that the method of charging duty, which is followed in that branch of trade, has been very favourable to the introduction of improvement in the manufacture. We are therefore very desirous that this system should be adopted in all other growing-duty trades, where it can be introduced without mischief; and we are confident that its introduction in the case of soap will very materially assist the improvement of the article, while it will relieve the manufacturer from a very irksome and unjust interference.

Proposed Reduction of Duty.

The evidence of the deputation, and of the other witnesses to which we have already referred, has in our opinion sufficiently proved that, notwithstanding the

reduction of duty in 1833, there is still a large quantity of soap made for which no duty is paid. This fact is confirmed when we advert to the quantity of soap retained for home consumption, as compared with the population. The amount of soap, hard and soft, charged with duty, and retained for home consumption in Great Britain, amounted in 1834 to 131,000,000 pounds. From this we must deduct the quantity employed in our various manufactures, as well as the overcharge on white and mottled soap already explained in the preceding pages, and we shall then have a consumption of *duty-paid* soap of rather more than 6½ pounds per head per annum. Appendix No. 19. Appendix Nos. 18, 22, 23, 40 *b*.

As there can be no doubt that within the last few years a great improvement has taken place with respect to the general comfort and cleanliness of our population, it seems impossible that the quantity actually consumed should not greatly exceed this proportion; and that consequently much smuggling exists. On this part of the subject we beg to direct attention to the calculations in the Appendix, which appear to have been drawn up with great care and knowledge of the subject. Appendix Nos. 39, 51.

It must be observed, that Mr. M'Culloch, in his examination, considers the number of consumers, and consequently the estimate of consumption given by the deputation, to be very considerably understated. Appendix No. 53. On the other hand, as has been already remarked, the deputation have not in their evidence sufficiently adverted to the effects produced by the reduction of duty in 1833. One great advantage appears to have been derived from this reduction, as we have found it to be the general opinion of many of the witnesses whom we have examined, that the smuggling from Ireland to Great Britain, which was very considerable during the continuation of the high duty, has much diminished. The quantity of soap brought to charge has also increased gradually since the reduction, while in the eight last years of the high duty there was rather a falling off than an increase. It is clear therefore from the accounts which we have above referred to, that the reduction of duty has been attended by such an increase of quantity brought to charge, as fully to justify the measure; whilst it affords an additional proof of the benefits which result from a comparatively low rate of duty on articles in general demand. We have great satisfaction in pointing out one benefit which the reduction of price consequent upon the taking off the duty has produced, and which is stated by Mr. Fincham, namely, that the poorer classes have consumed a much better, and consequently a more economical quality of soap than heretofore.

A proof of the good effect of a lower duty may be seen in the reduction of duty that took place in 1833. The best pale yellow soap was instantly bought by the poor instead of the common brown, as formerly, and therefore more real soap has been used since the reduction than the actual quantity brought to charge would shew. Half as much soap again could be made if there were no Excise duty, without additional expense. Appendix No. 54.

But, while we admit these facts, we must remark, that the evidence which we have received on this subject tends to prove, that though the practice of smuggling has been checked, it has by no means been discontinued, and that the amount of duty which was then permitted to remain affords sufficient temptation to the practice of evasion to an extent highly injurious, both to the revenue and to the fair trader; nor can this be matter of surprise, when we advert to the great facilities for smuggling which have been so much increased in the last few years by the introduction of the new alkalies, to which we have adverted in a former part of this Report, and which have rendered the means of manufacture accessible to all.

Having been fully convinced, from all these considerations, of the necessity of some reduction in the present rate, we endeavoured to collect from the trade, and from the Excise, the proper amount of duty which would enable the honest manufacturer to undersell the smuggler, bearing in mind at the same time the necessity of not hazarding too great a sacrifice of revenue. At their first meeting the depu- Appendix Nos. 51, 52.

tation were disposed to put this amount at £7 per ton; but Mr. Hawes undertook to make further inquiries on the subject, and when he again attended us he stated that he had learnt that the general impression was that a reduction of one-third of the present duty, bringing it to 1*d.* per pound, or £9. 6*s.* 8*d.* per ton, would most materially diminish smuggling; and the deputation appeared to agree with him that there was every reason to believe that this amount of duty would on the whole be satisfactory, and that it would not only check smuggling but very materially increase consumption, so that the loss of one-third of the duty would not be fully felt by the revenue, even in the first year of the reduction, and would be altogether made up in the course of the two or three following years. We consider this estimate of duty to be a correct one, especially as it was laid down by Mr. Taylor, in his examination at Edinburgh, without any communication with the English trade. Mr. M'Culloch, whom we consulted as to the effect of this reduction stated, that in his opinion the reduction of the duty to 1*d.* per pound would extend the consumption very considerably in Great Britain, and also put down most part of the smuggling which now exists; he added,—

Appendix No. 56.

Appendix No. 53.

I should think that the reduction of the duty to 1*d.* a pound would extend the consumption very considerably in Great Britain, and also put down most part of the smuggling that now exists; and I should think that a duty of that magnitude would scarcely be felt as any considerable burthen by any but the very poorest class of persons in the empire, and even on them its pressure would be but slight.

In short, that the advantages to be obtained by the reduction would be obtained by the reduction of one-third quite sufficiently?—I should conceive so; I understand that a reduction of a third would be adequate to put down smuggling, and I think, if that be done, that the soap tax is a good tax.

Mr. M'Culloch observed further, that in forming his opinion, he had taken into consideration the great increase of facility to the smuggler by the introduction of the new alkali. Mr. Fincham believes that the effect of a reduction of ½*d.* per pound will be to increase the consumption by one-fifth; and Mr. Hetherington is of opinion that the duty, if reduced as proposed, would yield more revenue than at the present rate.

Appendix No. 54.

Appendix No. 43.

We have already contradicted the statement occasionally hazarded, that when the duty on candles was taken off in this country an export duty was immediately imposed in Russia on tallow, and in order to shew that this reduction was not followed by any permanent rise of price, we have given in the Appendix a price-current of tallow, from which it will be seen that the price of Russian tallow has been gradually falling since that period; and when we consider the immense extent of supply which may be derived from that country, we see no reason whatever to suppose that the consumer of soap will not enjoy the full extent of benefit which will arise from the reduction of the duty which is suggested. It is frequently stated, as an argument against the reduction or repeal of duties, that, while the revenue suffers by this operation, the consumer is not benefited. This has certainly not been the case in those duties which have come under our consideration, namely, Irish spirits, candles, starch, and soap. In candles and starch, in both of which a total repeal of duty has taken place, the fall in price has very much exceeded the amount of duty, and in spirits and soap the full amount of duty reduced has been gained by the purchaser. The increased benefit which is derived from the total repeal of duty is owing not only to the taking off the duty, but also to the cessation of Excise restrictions and consequent improvement of the manufacture. We are not acquainted with any case in which the full benefit of reduction of duty has not been obtained; and if prices have occasionally advanced since such reduction, it has been owing to some restriction in the supply of materials, and not to any advantage taken by the manufacturer.

Appendix No. 36.

We insert, in confirmation of this observation, the following remarks of Mr. Fincham respecting the repeal of the duty on printed goods:—

I believe you were much concerned in the repeal of the duties on calico?—I was one of the Manchester deputation. Appendix No. 54.

Can you tell us the result of that repeal with respect to the increased consumption?—It is much to be regretted that the printers were not required to give a yearly statement of the quantities printed after the repeal of the duty, and it is therefore impossible to state the increase; but as an instance of the beneficial effect to the manufacturer, and consequently to the public, a friend of mine has printed double the quantity of goods without additional labour, and without enlargement of works; and I consider that this may be said to be generally the case, at least as to capability, although it may not always have taken place.

Extension of duty to Ireland.

The reduction of one-third of the present duty would, if no increase of consumption whatever followed the measure, cause a falling off of about £240,000 in the revenue. An increase of one-fifth, in consequence of increased consumption from reduced duty, would reduce this sum to £140,000; and even if this loss were to be incurred, we should still be desirous of seeing the alteration effected. But, in order to remove altogether the remaining evils under which the trade labours, it will be necessary to carry the remedy further than the mere reduction of duty, and to place the trade with Ireland on a different footing; the duty is at present confined to Great Britain, and the consequence is, that a drawback of the whole duty is paid on exportation from this country to Ireland. If no inconvenience specially affecting the manufacture arose from this circumstance, we should nevertheless protest against this distinction, on the general principle that the trade between the two countries ought to be placed in every respect on the footing of a coasting, and not of a foreign trade; and we think there can be no doubt that all those distinctions which still exist, and which keep up this difference, should be abolished as speedily as possible. But, in this particular instance, the existence of a duty in the one country which does not exist in the other gives rise to various well-founded complaints on the part of the manufacturers, and exposes the revenue to very serious injury. The constant intercourse by steam between the two countries makes it impossible for the Customs to check effectually the importation of soap from Ireland which has not paid duty; and this practice, though it is said to have been considerably lessened by the reduction of duty in 1833, must still be expected to continue, since, even at the present rate, the per-centage of duty is about 50 per cent. on the ordinary quality of soap, and 75 per cent. on the very common sorts. We are also assured that, while this evasion of duty is going on as to soap imported from Ireland, fraud to a much greater extent is practised by some of the licensed houses in this country in their export of soap to Ireland. The amount exported to that country has doubled within the last five years, and appears still on the increase; and it is asserted by the Irish manufacturers that they are undersold by the English trader in their own markets.

This great export is the more remarkable, because we have received representations from the English deputation, complaining that, in consequence of the withdrawal of the allowance of one-tenth on the charge, which took place on the reduction of duty, they have been deprived of a bounty on export which they previously enjoyed, and which we have already explained in our remarks on this allowance; the deputation stated that in consequence of this withdrawal they were exposed to an unfair competition in their own markets with the Irish manufacturer, who brought over his soap, and had it charged with duty after all evaporation had taken place, while the English maker, being charged with duty on the hot guage, paid duty on a larger weight than he actually sold: it was Appendix No. 51.

further observed that the Irish maker was freed from the Excise restrictions, which add, according to the deputation, no less than 25 per cent. to the cost of manufacture. Allowing due weight to these statements, it is extremely difficult to account for the very large exportation to Ireland which now takes place, and which appears to be continually increasing, without assuming the fact of a considerable evasion of duty by the manufacturer in this country. The manner in which this may be effected has been explained by Mr. Moylan, formerly one of the principal manufacturers of Cork, and is as follows: after stating that the Liverpool manufacturer undersold the Irish maker, he proceeds:—

Appendix No. 61.

How is it that the Liverpool manufacturer can undersell the Irish manufacturer at present?—By evading the payment of the duties, in my opinion.

He receives a drawback of the duty on importation into Ireland?—Yes.

Does he receive that drawback in England or in Ireland?—In England.

Still he has the freight to pay, and the inland carriage, such as it is?—There is no inland carriage in England.

The question refers to the inland carriage in Ireland?—He, in a general sense, sells on board in Liverpool, not in Ireland; he sells to the soap-dealers.

Can he get the materials cheaper in Liverpool than in Cork?—The only disadvantage he has, compared with the Irish manufacturer, is the freight from Liverpool to Cork, which is now very low, and nothing else.

You state that your opinion is that he is enabled to do this by evading the duty in the manufacture?—I think it is by receiving more drawback than he pays duty on the article.

So that, in fact, the drawback operates as a bounty?—Yes.

Will you explain how that can be done?—My opinion is that he pays duty on strong soap—concentrated soap—and that before shipment that soap undergoes a process by which it is reduced.

Reduced in strength, but increased in quantity?—Yes.

So that he obtains a larger drawback than he has paid duty, the weight being larger?—Yes, just so.

Is it possible to manufacture that sort of soap, to concentrate the soap in that manner so as to admit of a great increase subsequently?—Yes, it is.

In the export there is no certainty by the Excise officer that it is precisely the same quantity that was made; the manufacturer does not make for exportation, so that the exciseman may follow the same soap from the manufactory to the ship?—No; there is no check on the quantity of soap exported.

Is it the fact that any trader in soap may export, receiving the drawback?—Any trader.

Is it not necessary that it should come direct from the manufacturer?—No.

So that there is no difficulty in performing this operation?—It is very simple.

That supposes the introduction of a very inferior quality of soap, does not it?—Materially; and the quality that has been imported into Ireland is very inferior.

Appendix No. 26.

The sum paid in drawback for soap exported to Ireland amounted, in the last year, to £70,000, being nearly one half the whole drawback on export: on the other hand, the importation from Ireland has increased considerably since the reduction of the duty, although the quantity imported from thence bears no proportion to the quantity exported from Great Britain. The imports have risen from 113,000 lbs., in

Appendix No. 19.

the year before the reduction of duty, to 485,000 lbs., in the year subsequent to that period, and are said to be increasing. This importation is accounted for by Messrs.

Appendix No. 9.

Olden, of Cork, on the supposition that it takes place for the purpose of incorporating it with water, and then re-shipping it for the drawback. The proposed reduction of $\frac{1}{2}d.$ per lb. will, when it is carried into effect, in some degree remedy a part of these evils, but many will still remain; and we see no means of thoroughly removing them, without an extension of the duty to Ireland. While every reason both of justice and expediency unite in recommending this measure, we can discover no possible objections to it, except those which may be derived from laying an additional amount of taxation on a poor country, and from subjecting to Excise restrictions, of which we have so repeatedly pointed out the mischief, a manufacture which is now free from them. It must be remembered, however, that this first imposition on soap will amount to so small a sum when compared with the population, that the increase, if temperately considered, ought not to be complained of; and in the second place, although we should certainly hesitate before we recommended the introduction of

this duty, if it were to be accompanied by the present regulations and restrictions with which it is surrounded in Great Britain, yet as we have advised the entire removal of all these objectionable regulations, and as we have recommended that the duty shall be charged in future on the frames, we are of opinion that the introduction of the duty in Ireland will not materially interfere with the manufacture, and will not check improvement. It may be further remarked, that the Irish manufacturers of soap are now subject to the same duty for licences as those of Great Britain, viz., £4 per annum, so that the manufacture in that country is not at present altogether exempted from the superintendence and charge of the Excise. The quantity exported to Ireland from this country is now about 11,000,000 of pounds, on which a drawback of the whole duty is paid, and which, at 1*d.* per lb., would yield a revenue of £46,000. Appendix No. 26.

We have endeavoured to ascertain the probable consumption and manufacture of Ireland, but we have found it difficult to fix it with precision. Sir Francis Doyle has informed us that the result of inquiries made in 1826 by the local Board of Excise then existing was, that about 21,000,000 of pounds were manufactured for home consumption in Ireland. At that period, however, the quantity exported from England was comparatively small. We have been furnished by the kindness of Mr. Dean, chairman of the Board of Customs, with some information from the different ports in Ireland, as to the amount of soap manufactured there. It appears from these notes, that the north of Ireland is the only district in which the native manufacture has not been materially displaced by the English trade. At Belfast it is supposed that about 1,200 tons are made annually; at Londonderry 600 tons; at Limerick, and the neighbourhood, about 700 tons; Cork 650*;—at Waterford the trade is almost destroyed. Dublin is principally supplied from this country. Some petitions were presented in the last session of Parliament from the western parts of Ireland, complaining that their trade was destroyed by the English importations. Some of the Reports furnished by Mr. Dean estimate the manufacture of Ireland as high as 10,000 tons, but we are disposed to think this much exaggerated; making, however, every allowance for the increase of the imports from England, we are of opinion that we cannot be greatly in error in putting it at 5,000 or 6,000 tons, exclusive of the importation from Great Britain; this importation, as already stated, amounted in the year 1834 to nearly 5,000 toons, s that the two together will yield an amount of between 10,000 and 11,000 tons, giving, at the reduced duty of 1*d.* per lb., a revenue of above £90,000, which will go far to compensate for the loss which may be sustained in the first two or three years of the reduction which we have proposed in the present amount of duty. According to this estimate, the sum which will be paid by the population of Ireland, if the duty should be extended to that country, will not be more than 3*d.* per head per annum, in addition to their present amount of taxation. Appendix No. 41.

Sir Francis Doyle is of opinion that, if the duty were extended to Ireland at the reduced rate, the loss from the proposed reduction of duty would not exceed £100,000 in the first year. In this opinion Mr. Dehany concurs. Mr. Hetherington believes that, if the duty were reduced to 1*d.* and extended to Ireland, more revenue would be obtained than at present. The London deputation are of opinion that the loss would not amount to £100,000 in the first year. Ibid. Ibid. Appendix No. 43. Appendix No. 52.

Mr. M'Culloch, who strongly recommends the extension to Ireland, as well as the reduction of duty, estimates the consumption of that country at from a sixth to a fourth of that of Great Britain, or about 10,000 tons. Mr. Fincham agrees in Appendix No. 53. Appendix No. 54.

* Subsequent information from Mr. Moylan reduces this estimate as to Cork.

this estimate, and believes that the whole loss in the first year would be very trifling. We would also direct attention to the evidence of the chairman of the Board of Customs on this point.

Appendix No. 50.

Appendix No. 61.

Mr. Moylan, of Cork, to whose evidence we have already referred, is of opinion, that if the duty cannot be repealed, it ought to be extended to Ireland. Although he entirely agrees with the English deputation as to the evils of the present regulations, yet he says that, if the duty were reduced to 1*d.* per lb., and the obnoxious regulations abolished, the Irish manufacturers would not complain of the extension of the duty to Ireland.

For some further information on this subject from Irish manufacturers, we beg to refer your Lordships to the letters of Messrs. Barrington, of Dublin, and of Mr. Olden, of Cork, which are given in the Appendix.

Appendix Nos. 8, 9.

For an illustration of some of the inconveniences which arise from the non-existence of a duty on soap in Ireland, we would refer to the evidence of Mr. Pim, trustee and director of one of the Dublin Steam Boat Companies which trade between Liverpool and Dublin. This gentleman states a case which has frequently occurred, of soap being sent over from Dublin to this country, which was shipped as linen in order to evade the duty. It appears to be impossible for the owners of the packets to ascertain the contents of every package which may be put on board their vessels, and they consequently complain very much of being made responsible for their contents. We have already adverted to this case in our Report on Spirits, and have shewn the difficulty of applying a remedy for the injury sustained, where the inconvenience arose from the inequality of duty in the two countries; in the present case, however, no such difficulty occurs, as the whole question with respect to soap may be disposed of by extending the duty to Ireland. Some useful information on the mode of smuggling from Ireland will be found in Mr. Pim's evidence, and we recommend it to the attention of the officers of Excise, as, although the reduction of duty has diminished the practice, we are of opinion that it must still exist to some extent, in consequence of the temptation afforded. We have not thought it necessary to extract any part of the evidence which bears upon the principle of equalizing as much as possible the duties between the two countries, because we consider that this principle is incontrovertible. We beg leave, however, to direct attention to the evidence on this point, as containing observations well worthy of consideration, and as deserving additional weight from the station and intelligence of those by whom they are submitted.

Appendix No. 55.

Ibid.

These witnesses agree on this point so remarkably, that we can scarcely be wrong in adopting their opinions, and we accordingly recommend that the duty on soap should be extended to Ireland simultaneously with its reduction to 1*d.* per lb., and with the repeal of the present restrictions on the manufacturer. We have made inquiries as to the probability of evasion of duty in that country, and we are led to believe that with so low a duty there is no danger of this result. It may be added, that the necessary means for securing the collection of this duty in Ireland will not be attended with either difficulty or expense, on account of the small number of manufacturers, 214 in number; and also from the circumstance, that the manufacture must, from its nature, be carried on in towns.

Appendix No. 16.

Frames.

We do not consider it necessary to enter at length into any discussion respecting the description of frames into which the soap is discharged from the coppers, and on which we have recommended that the gauge should in future be taken, because it appears to us that details of this description may be best

arranged at a meeting of the trade with the Commissioners of Excise. We shall therefore content ourselves with repeating our recommendations, that every facility should be given for experiment, and that the freest access should be afforded by the Board of Excise to the traders, for the purpose of laying before them their suggestions. The frames are now of a specified size and make, and if, as is stated by the deputation, a frame equally secure could be made at a much less expense, it appears to be unreasonable that the old form should be continued. As, however, the only gauge which we propose for the amount of duty, will be obtained by the measurement in frames, it may be more convenient for the officers of Excise, as well as more safe for the revenue, that separate models for frames, both for charge, and for experiments, should be agreed upon by both parties, and that these forms should be generally adopted.

Rewards to Officers.

The deputation have laid great stress upon the insufficient rewards paid to the officers of Excise for detection of smugglers, and they attribute much of the present evasion of duty to that cause. On calling the attention of Sir Francis Doyle and Mr. Dehany to this point, they express themselves as follows:—

Appendix No. 41.

The deputation suggest that a larger reward should be given to the seizing officer in the case of a detection; perhaps that should be left to the Board?—*Mr. Dehany.* Upon that subject I should state that the officer is entitled to half the penalty (deducting legal expenses) that the verdict is obtained for; and if that penalty is not paid, by the defendant being unable to pay it, there is a power in the Treasury to give to the officers a reward to the extent of that half. The Lords of the Treasury have lately given £1,100 as a reward to the officers who were instrumental in making some extensive detections.

Sir F. Doyle. I think that this matter stands very well at present; the officer may have the greatest merit in a prosecution which is quite unproductive: it may be the means of breaking up a system of smuggling, and yet produce no profit. In such cases we go at once to the Treasury, and apply to them for a reward, and almost always they accede to the application. In the instance referred to, some very extensive soap-manufacturers at Bath had been carrying on frauds for a great length of time; we detected them, and broke up the whole partnership, with all their ramifications through the country. Some of the parties concerned fled to America, and others to other parts of the country; the result, though of great importance to the revenue, was very unprofitable to the officer; we applied to the Treasury, and they gave us £1,100.

We are disposed to agree in the view taken by Sir Francis Doyle, and as we consider the Board to be the most proper judge of the merits of the case, and of the respective qualities of their officers, we think the amount of reward should be left to their discretion, not exceeding the present amount which is fixed by law, and that where a seizure is beneficial to the revenue, but unprofitable to the officer, either by the reduction made on account of law expenses, or for other reasons, special application should be made by the department to the Treasury, for an adequate remuneration. It might, however, be worthy of consideration, whether the amount of legal expenses should not, in certain cases, be wholly defrayed by the department, instead of being deducted, as at present, from the reward paid to the officer, as we are informed that this amount is not unfrequently so great as entirely to absorb the proceeds of the seizure.

Certificates.

Our anxiety to get rid of all unnecessary restrictions, and the hope which we entertain of the speedy reduction of duty, have not prevented us from giving very close attention to the reasons which have been tendered in favour of continuing the certificates which are required to be sent out with soap by the manufacturer. We have explained the details of these certificates, and as it appears from the evidence that there is no actual taking of stock at the manufacturer's works, and that all superintendence ceases as soon as the soap is delivered by the maker to the dealer, we feel that it is impossible to recommend the continuance of this system, without much stronger evidence of its advan-

Appendix No. 51.

Appendix No. 41. tages than we have hitherto received. Mr. Dehany states as a ground for retaining it, that the certificates are not so troublesome to the manufacturer as the permits, and that they are useful in discovering fraud, since, when compared with the counterpart, the existence of fraud will be at once established, if there should appear to be any difference between them; and he says that cases have occurred of detection from this cause. It appears to us that it is not probable that a fraudulent trader would be so incautious as to afford the Excise such means of detection, and that he would rather altogether omit writing the certificate, and run the risk of seizure *in transitu*, more especially as we have never heard of any such seizure being attempted. The London deputation, in Appendix No. 52. answer to Mr. Dehany's observations say, that at the commencement of the system the accounts were occasionally examined, but they are no longer so; that they think the whole system useless, and that on that account they recommend its abolition. A strong proof of its inutility is given by the fact stated, that soap can be received by the manufacturer from a dealer, without certificate; it would therefore be in the manufacturer's power to counterbalance any deficiency which might have occured, in his stock, by introducing fresh soap, even in the event of his stock being taken, which, as we have stated already, does not occur; and the deputation positively assert, that although, when a trader has been previously detected in smuggling, frauds may have been subsequently discovered by the difference between the certificates and the counterparts, yet that this irregularity has never been the primary cause of the detection.

Appendix No. 43. Mr. Hetherington does not appear to set much value on the check which arises from the certificate; and, as on a full consideration of the whole case, we are of opinion that any danger to the revenue which may arise from the abolition of this regulation will be more than counterbalanced by the check given to the smuggler by the reduction of duty, we recommend that the regulation requirin certificates be discontinued, when that reduction shall be effected.

Penalties. A very slight examination of the various penalties which are inflicted for breaches of the numerous laws enacted for the protection of the revenue derived from soap, will shew the very loose manner in which they have been imposed, and the very unequal proportion which they bear to the offences committed. Many of the original penalties established by the Act of Anne are still retained, and they generally range from £20 to 40*s*. By the 59 Geo. III. c. 90, three penalties of £200 and one of £100 are enacted, for offences differing but slightly from those provided against by the statute of Anne; so that it may not untruly be asserted, that the punishment of the offence depends not so much on the extent of fraud, as upon the date of the law enacting the penalty. It is hardly necessary again to lay before your Lordships the observations which we have repeatedly made on former occasions, as to the inequality and disproportionate amount of Excise penalties in general; but we Appendix No. 28. cannot avoid remarking upon the return No. 28 of the Appendix, in which we have a statement of all cases compromised by the Excise, according to which, out of twenty-six convictions, in penalties amounting to £2,508. 8*s*. there have been eleven compromises for an amount of £993. 6*s*. 11*d*. Even if we were to allow that it may have been expedient to admit of this very large proportion of compromises, it appears to us that if the penalties were established on a more equal principle, it would be much more easy to recover the whole amount, and that the law, by being strictly enforced, would be necessarily much more respected. We have much pleasure in observing a great diminution in the convictions for the year 1834, as compared with the preceding returns; a diminution which may be attributed to the large reduction of duty.

We are of opinion that a revision of the existing penalties should take place, with a view to their reduction and equalization; and we recommend that an early opportunity should be taken for effecting a consolidation of all the laws relating to the Excise duties on Soap which may still remain in existence, after the abolition of the restrictions on the manufacture which we have recommended in the former part of this Report.

Your Lordships will find, in the Appendix, an application on the part of the Chairman and Justices in the lower ward of Lanarkshire, setting forth the injuries which arise from the present amount of penalties, and from the inability of the magistrates to reduce them on conviction. We have some doubts as to the propriety of considerably enlarging the powers of mitigation in the hands of magistrates, and we think that the object which they are desirous of obtaining will be satisfactorily attained by a large reduction in the present amount of penalties; but perhaps it may be a fit subject for your Lordships' consideration, whether it might not be expedient to extend this power of mitigation from one-fourth to one-third of the penalty. Appendix No. 60.

The deputation of the trade, in their evidence upon this point, complain of the inefficiency of the present penalties, and propose to remedy the danger of evasion of duty by a revision of them, and by exacting a security for good conduct, to the amount of £300, from all persons engaged in the manufacture of soap, such security to be forfeited in case of any breach of the law. We agree entirely in the propriety of an early revision of the penalties, but we adhere to our former opinions on the subject of securities. Appendix No. 51.

The following is Mr. Dehany's opinion:—

Here is a suggestion with respect to penalties and duties which they propose to add; first, that every soap-maker shall give security to the Excise, at the time of taking out his licence, for the payment of the duties—a penalty to the amount of £300, with one or two sureties. You have expressed your opinion against taking security for the trader?—I have. I think, to a small trader, it might operate as a check upon him; and, when we have to resort to the sureties, cases sometimes occur which are very distressing; and there is almost always a long delay in recovering the money from the sureties, from the repeated applications to the Treasury, and the interest made to obtain a remission of the payment from the surety. Appendix No. 41.

You remain of that opinion, that sureties are not desirable?—Yes; giving the fullest lien upon the utensils, fixed or unfixed, let them belong to whom they may.

In this opinion we concur, and we consequently do not recommend the adoption of the suggestions of the deputation on this head.

Credit.

The persons engaged in this branch of manufacture have made several representations respecting the unequal manner in which the periods fixed for the collection of the duty on soap operate upon the trade generally. The duty within the limits of the chief office is collected every fortnight, while in the other districts it is only collected in the round after the charge, so that a period of six weeks must necessarily elapse before it is paid; and we are informed that a longer period frequently occurs. The London deputation have pressed this upon our consideration with great earnestness; and their suggestions appear to be entitled to much attention, more especially as this point has been dwelt upon by several of the other principal manufacturers, who appeared to be sensible of the inequality of the pressure which arose from this difference in the time of payment, and who explained to us some other inconveniences which the traders in the large towns suffered on that account. Mr. Undsworth stated, that at Liverpool he had an increased credit of a fortnight, because a new division of the district of Excise collection had been made in Liverpool; so that in consequence of similar variations, there may exist a material difference, not only between London and the country districts, but also between different collections in the same town. The remedy Appendix No. 52. Appendix No. 51. Ibid.

which is suggested is, that the country credit should be reduced to the same period as the London one, namely, a fortnight after the charge. We have laid down the principle on which we think it right that the period of collecting Excise duties should be fixed, so much at length in our previous Reports, that we do not think it necessary in this place, to enter again into the discussion; and we content ourselves with recalling to your Lordships' recollection our general conclusion, that all duties of Excise should be paid as speedily as possible after the article charged shall be ready for sale. If we found that the article of soap differed in any degree from the others to which we have applied this principle, or that the poorer manufacturer, from not having the same resources as the great capitalist, might be injured by shortening his time for payment, we should perhaps think it advisable to modify, in some degree, our recommendation; but we have found upon inquiry, that soap is usually sold as soon as it is made, and that the duty is consequently paid by the purchasers at the earliest period, so that the manufacturer is rarely, if ever, deprived of the interest of the money which he has paid for duties. It was necessary to ascertain this fact, in order to learn whether it would be desirable to extend the period of payment in London, or to contract that which was allowed in the country, since there can be no doubt that it must be desirable to equalize, as much as possible, the period of payment in either case. It results from the information which we have obtained, that the country collection should, if it can conveniently be effected, be placed on the same
Appendix No. 41. footing as that of London. Sir F. Doyle is, however, apprehensive that the collection in the country cannot be arranged every two weeks; and as he considers that the London manufacturer has certain advantages, which compensate for the prompt payment which is required from him, he does not think that the alteration is required. He, however, admits that there would be no difficulty in collecting the duty in the large towns every fortnight; and Mr. Hetherington
Appendix No. 43. suggests a plan by which that object might easily be effected. A reference to
Appendix No. 13. the return No. 13, in the Appendix, of the names of all the makers in Great Britain, and the amount of duty paid by each, will shew that out of £1,400,000 collected in England in 1832, more than half the amount was collected in Bristol, Liverpool, and the limits of the chief office; while in Glasgow half the Scotch duties are collected: it further appears, that by far the greater part of the remainder is collected in the large towns, and that a very small proportion of the whole is received in those places where there is no resident collector. We are therefore of opinion that no serious inconvenience, as to the collection, will arise from shortening the period allowed in the country to one fortnight after the charge; and we think that it may be most advisable to leave it to be settled at a meeting of the trade and the department, whether the whole of the country duties should be collected at that time, or whether the alteration should be confined to those towns in which there is a resident collector.

EXPENSE OF COLLECTION.

Appendix No. 13. It appears, from a memorandum at the end of the return No. 13, in the Appendix, that the expense of collecting this duty amounts to £22,230. This, upon the net receipt for the last year of £736,113, is at the rate of somewhat more than 3 per cent., which at first sight does not seem to be an expensive rate of collection. It must however be considered, that the number of licensed soap-makers in Great Britain
Appendix No. 16. are very few: 263 in England and 39 in Scotland, or 302 in all; so that, when we find that it costs £22,230 for the mere survey of 302 manufacturers, it must be evident that such survey is conducted at a very great expense. A perusal of the Excise regulations makes it quite evident that, in order to carry them strictly

into effect, a large number of officers must be required. We have reason to believe that the removal of many of the present restrictions which we have recommended will enable the department to make a considerable saving in the expense of collecting this branch of revenue; and it may be expected that the duty of the officers will be more cheerfully and efficiently performed, when they are relieved from the task of enforcing regulations which they feel to be of little value.

Drawbacks and Allowances.

While we are on the subject of the expense of collection, we must call your Lordships' attention to the large extent to which the revenue derived from soap is diminished by re-payments in the shape of drawbacks and allowances, which form the difference between its gross and net amount. In England, during the last year, nearly one-fourth of the gross duty collected was repaid for this purpose, being a greater diminution than is experienced in any other branch of the revenue with the exception of that on glass. If the whole of this sum was repaid on soap exported to foreign parts, we should be compelled to arrive at the same conclusions that we did in our Report on Glass, namely, that it was impolitic to subject to a heavy duty of Excise, and to the consequent restrictions attending such a duty, an article which, judging from the export that took place, notwithstanding the restrictions, would in all probability form an important branch of our foreign trade, if relieved from these difficulties and checks upon improvement; a great part, however, of the soap exported from this country is sent to Ireland, as it appears from the returns that the repayments on soap exported to that country from Great Britain, amounted in the last year to 70,000*l.*, or nearly one-half of the whole sum repaid for drawback. As soon therefore as the duty shall be extended to that country, a great reduction in the amount of money repaid will take place, and the disproportion between the gross and net amount of the revenue on soap will be materially reduced.

Appendix, No. 18.

Appendix No. 26.

CUSTOMS' DUTIES ON THE RAW MATERIALS.

Customs' Duties on the Vegetable Oils.

Although the instructions contained in our Commission do not lead us to the examination of the Customs' duties on the raw materials employed in the manufacture of soap, we trust that we shall not be considered as exceeding the proper line of our duty, by calling your Lordships' attention to the remarks of the deputation, as well as of Mr. Fincham and Mr. Taylor, as also of Mr. Tennant of Glasgow, upon the great disadvantages to which the manufacture is exposed from the heavy duties on importation, to which the vegetable oils are still liable. These oils would enter largely into the composition of soap, if their price were not so much increased by these duties, which amount on some descriptions to a virtual prohibition of their use. The French, at Marseilles, employ olive-oil exclusively in their soap; and in that town alone a quantity is made very nearly equalling the consumption of Great Britain. According to Mr. Tennant the soap made from olive-oil is better than that which is made from palm-oil; and if the present duty of £4. 4*s.* per ton on the former could be materially reduced, there seems to be every probability that after the abolition of the present restrictions on the manufacture, such improvements would be introduced as would enable us to rival, and probably to surpass the French, in the North American market. Our manufacturers are now placed in so disadvantageous a situation as compared with the French and other makers, that it is very difficult for them to contend with them in the foreign markets; and even if the restrictions imposed by the Excise on the process of manufacture were removed, they would still suffer considerably from the duties on the materials which they employ, and on which no drawback is allowed; and it must be remembered that the difficulties under which the trade labour on this

Appendix Nos. 51, 54, 56, 58.

Appendix No. 58.

account have been materially increased by the discontinuance of the allowance of the tenths, to which we have already alluded. We beg to refer for information as to the state of our foreign trade in soap to that part of the evidence of the deputation which treats of this subject, as well as to the examination of Mr. Tennant.

Appendix, Nos. 51, 58.

The representations which were made to us on this head, appeared to be so much deserving of attention, that we were induced to request the attendance of Mr. Crawfurd, (the late resident at Sincapore, and the author of a valuable work on the Indian Archipelago,) for the purpose of obtaining such information as he could furnish with respect to the supply of those vegetable oils which might be obtained from the East Indies. Mr. Crawfurd appears to have directed his attention, during a long residence in India, very closely to the productions of that country, with a view of extending its commerce with Great Britain, and it will be seen from his evidence, that a very large field may be opened for a mutual trade, especially with reference to the articles more particularly wanted for the manufacture of soap. He states, that there are no less than fifteen plants in ordinary cultivation, in the continent and islads of India, from which an abundant supply of oil is obtained for the purposes of food and light; and he adds, that from the general facility with which this cultivation may be extended, he sees no limits to the quantity which may be furnished for the demands of this country. He particularly points out the advantage which may be derived from the cultivation of the Palma Christi, or castor-oil plant, which grows in any soil, however barren, and yields a most abundant crop of oil.

The following extracts from Mr. Crawfurd's evidence, will explain more in detail the qualities of the several species of oil-yielding plants to which he alludes.

Appendix No. 62.

Which of those fifteen do you consider to be most generally and most extensively cultivated?—The Palma Christi, or castor-oil plant, the two species of mustard, black and white, the cocoa-nut, the sesamum, and the ground-nut.

Do you think there is any limit to the supply which might be raised, supposing it was required by the soap-manufacturers in this country?—I should think it very difficult to prescribe any limit to the supply that might be afforded from countries so large as the Indies, and for the most part with so much available land for the growth of those plants, so much cheaper labour, and so much available capital.

Does the castor-oil plant require good land, or will it grow in any soil?—The castor-oil plant grows easily in every part of India that I have been in, and requires but a very indifferent soil for its successful growth. It will spring up as a weed even among rubbish.

Does it require much attention to its cultivation?—Very little; of course, like every plant, it is improved by attention.

Is it prolific; does it produce a great many seeds, and a great quantity of oil?—The pods are large and numerous, and the plant being hardy and easily reared, I should, upon the whole, take the castor-oil plant to be the most prolific of all the oil-giving plants.

Do you consider that the 3*d.* per pound duty on the importation in a British ship, but not from a British settlement, amounts to a virtual prohibition for the use of our manufactures?—Certainly; I should suppose such a duty nearly to amount to a prohibition.

Supposing a large supply was required, would the supply be greatly increased by admitting oil grown by some of the foreign settlements not in our possession, but in British ships, at the duty of 2*s.* 6*d.* a hundred weight?—I should consider that a larger importation might take place from Java, and perhaps from the Philippine Islands, were the duty on foreign castor-oil reduced to the same amount as the duty upon British, that is, to 50*s.* per ton, or 2*s.* 6*d.* per hundred weight.

Would it be advantageous as freight to our shipping, supposing freights to be low?—Any new article of export from India to this country, of course, tends greatly to facilitate the intercourse between the two countries. The introduction of castor-oil, as a large article of import, would be of great importance both to the shipping, the manufacturing, and commercial interests. Freights for dead weight, I believe, just now are as low as three or four pounds a ton for the home voyage.

* * * * * *

'The cocoa-nut thrives best in the neighbourhood of the sea, and it is so far from requiring a rich soil, that it does not even thrive well in it. The soils in which it succeeds best are the low thin sandy ones on the coast, at no great distance from the sea.'

Is the residue of either castor or cocoa-nut applied to any purpose?—When any use at all is made of it, it is for the purpose of manure; for example, for manuring sugar-cane fields, tobacco, and some other plants which require a rich soil, or much dressing. The residue of the cocoa-nut is given to cattle.

* * * * * *

With respect to the sesamum, is that also extensively cultivated?—That is also cultivated in almost every part of India that I have been in; it is cultivated very largely in the countries under the Madras presidency, and I found it cultivated in Cochin China and the Burman country. In the countries which I have just named, I think it is the chief article cultivated for the purpose of yielding oil.

Does the sesamum partake nearly of the same cultivation as rice, or wheat, or barley?—It requires a dry soil, and always an inferior one; not such a soil as is necessary for the production of the more valuable crops, which in those countries are either wheat or rice; so that in no respect can the sesamum, or any other of the oil-yielding plants, interfere in culture with the production of those. Sometimes the sesamum and ground-nut are produced as a winter-crop after a white or corn crop has been taken off the ground.

* * * * * *

Among the oil-giving plants you have mentioned the pindar or pig-nut—where, and to what extent, is this cultivated for its oil?—It is very extensively cultivated in Java; far more so than any other oil-giving plants. It grows in dry and indifferent soils, and seems to be very prolific: its oil is the chief esculent oil used by the Japanese, that is, by six or seven millions of people; and, if I remember well, there is a considerable exportation of this article from the island. It is also used as a lamp-oil, but more rarely, on account of its value as an article of food. The plant appears to be a native of China, and to have been naturalized in comparatively recent times in Java. I believe it is pretty largely cultivated in China also. I do not think it is grown in any of the British possessions on the continent of India, at least, not as an article of general husbandry. It has been introduced into the West Indies, and is brought home and sold by the grocers as an esculent nut. There is a specimen of it *producing the same.*

* * * * * *

What becomes of the seed of the poppy after the opium is made?—Most part of the seed is made into cakes to be eaten, at least, what is not required as seed for the ensuing crop.

Would it be productive of very good oil?—I have no doubt it would. The oil of the poppy is very good, and I have seen whole fields of poppy grown in Germany on account of the oil.

Is that principally a Bengal production?—No; it is still more largely grown in the newly acquired province of Malwa, which has in a great measure beaten down the monopoly which existed in Bengal.

The advantages which may be obtained by employing the East Indian oils, in preference to the palm-oil now brought from the coast of Africa, are explained in the following extract:—

Is what is called the palm-oil grown in India?—No, it is a native of Africa; there is no palm in India, except the cocoa-nut, the fruit of which yields an oil.

You are aware that the importation of palm-oil from Africa has increased very considerably within the last ten years?—I am quite aware of that.

Do you see any reason why the importation of the vegetable oils from India should not increase to an equal extent, if fair encouragement were given?—I do not see any reason why they should not increase to a still greater extent, because the means of producing them in India are much greater, in consequence of the superior industry and civilization of the people, and a better regulated government. The greater distance of India is of very little consequence. The African trade, moreover, is a very unhealthy one, and the ships have to wait a long time for cargoes: such obstacles do not of course exist in India.

Mr. Crawfurd proceeded to lay before us his suggestions for the encouragement of this trade, which are as follows:—

Have you any changes to suggest in order to facilitate the importation of vegetable oils for the purpose generally of our manufactures, but particularly of our soap?—I have no changes to suggest except the removal of duties, and those, of course, press so much upon the trade that I should suppose it almost impossible to import the articles in question without either their total removal or a very great reduction. I do not see why Customs duties should be imposed on the raw materials of the soap manufacture, while the raw materials of some of our great manufactures are either exempt, or bear trifling or nominal ones, as cotton-wool imported from a British possession, indigo and hemp imported from any place. There is even better reason for exemption, since the manufactures, of which these are the raw materials, are free from Excise duties.

The duty upon palm-oil is 1*s.* 3*d.* per cwt.—do you think that if the present duty upon castor-oil was reduced to 1*s.* 3*d.* per cwt. it would have a beneficial effect?—Yes, in so far as castor-oil is concerned; that is not the produce of a British possession: but even this duty is too high for the low-priced raw material of a manufacture.

Supposing that the manufacture was freed from those difficulties in this country, do you think it might be worth while to export soap to India?—I should think that the export from this country to India might be considerably extended.

The present rate of duty on castor-oil, sesamum, cocoa-nut, palm-oil, poppy-oil, mustard, and pig-nut oil, and the amount received for the last five years, will

Appendix No. 38. be found in the Appendix. The *ad-valorem* duty on pig-nuts, sesamum, and poppy-seed, and on the oil made from them, is so high (viz. 20 and 50 per cent.) as to amount to a virtual prohibition of their extensive employment in any branch of manufacture. The duty on castor-oil 'from any British possession, but not the produce thereof,' is also so high as to prevent its use in manufactures. We are aware of the reductions which have been lately made in the duties on some of the vegetable oils; but it has been almost impossible for the manufacturers to avail themselves of these reductions, on account of the Excise regulations. When these are removed, we anticipate the best effects from these reductions, particularly if the principles on which they have been made should be followed up according to Mr. Crawfurd's suggestions.

Appendix No. 62. We recommend to your Lordships' attention the whole of that gentleman's evidence. We have selected from it only the most prominent parts; but the remainder contains much interesting and important matter. As his authority on all questions connected with India is justly entitled to great weight, and as the suggestions which he has made in favour of reducing the duty on oils are in accordance with the wishes of the trade and our opinions, we beg earnestly to recommend them to the consideration of your Lordships.

Our other trades and manufactures, the materials of which are subject to import duties, are not so much injured by them as to deprive us of the means of carrying on a profitable competition in foreign markets. But our inferiority in the manufacture of soap, in so far as it arises from the duties on oils, gives the foreign manufacturer the power of excluding us from large portions of the globe, and this certainly is a state of things from which so important a manufacture ought to be relieved. We feel it to be our duty not to lose this opportunity of again representing the strong impression which has so often been made upon us by the consequences of the impolicy of taxing the raw materials of industry, because we are fully satisfied that our commercial and manufacturing prosperity, great as it is, would be still more increased if the principle of exempting all raw materials from taxation were strictly adhered to. Whatever the loss of revenue might be, which would take place in consequence of repealing these duties, it would soon be made good by the additional means of payment which would follow from increased national wealth.

Tallow-Melters.

The duty on candles having been repealed before we commenced our inquiries, we have hitherto had no opportunity of remarking upon the survey of tallow-melters, which is still kept up, and which in fact includes all makers of candles, amounting in Great Britain to very nearly 3,000 persons. This survey is not,

Appendix No. 42. according to the opinion of Mr. Hetherington, of much importance to the revenue; but he states that it causes very little inconvenience to the persons surveyed. It is kept up merely for the security of the soap-makers, who insisted upon its being retained at the time when the Excise were anxious to discontinue it. As the

Appendix No. 51. deputation appear in their evidence to attach some importance to the survey, we think that until the present duty is reduced, it may be proper to retain it, although we are on principle opposed to Excise survey on articles not subject to Excise duty. We are of opinion, however, that when our recommendations, as to the reduction of duty shall have been carried into effect, this survey may be dispensed with, or at all events be reduced to an occasional inspection by the officers, and a proportionate reduction made in the surveying establishment.

Appendix No. 59.

We have received an application from Messrs. M'Farlane and Paton of Glasgow, on the subject of the power claimed by the Excise of following exciseable goods into possession of the purchaser in case the manufacturer shall not have paid duty on such goods. The applicants could state no case in which such a claim had been made; but they were anxious to have the question of the power of the Excise so to follow such goods finally settled. We accordingly transmitted the application to Mr. Dehany, the solicitor of Excise, and received from him an answer, in which he states that—

'The law under which the Excise claims a lien on goods, materials, &c. is the '7 & 8 Geo. 4. c. 3, s. 28, which is the General Management Act, and all 'goods, soap, paper, &c. are included. By reading the clause, you will see that 'the commodity remains liable for all duties incurred by the trader whilst it is in 'his possession; if therefore he has sold it, even *bonâ-fide*, and fails to pay the duty, 'it may in strictness be followed if it can be traced. I have not known such cases 'often, if ever, occur, when it was clear and indisputable that the sale was in the 'fair and ordinary course of trade; having usually advised the Board to give up 'rather than enforce the *strictissimum jus*. Cases have, however, occurred when it 'has been acted on; the circumstances of the low price paid, or the hurried manner 'of removal, exciting strong suspicion that the purchaser was aware of the non-'payment of the duty, and was hazarding the obtaining a good bargain out of the 'party's necessity, which necessity must have led to the conclusion that he would 'be unable to pay the duty. I think, however, that it would be preferable that the 'statute should clearly define and declare that the power of following, or at least 'the liability of the goods, should cease on a *bonâ-fide* sale in the usual and ordi-'nary course of business, leaving, in case of dispute, the onus of proof as to the 'fairness of the transaction to be on the purchaser.'

We fully concur in the above suggestion of Mr. Dehany, which appears to put the subject on a proper footing; and we may add, that the adoption of our recommendation for the shortening of the period now allowed for the collection of duties must materially diminish the accumulation of arrears, and consequently relieve the purchaser from the apprehensions set forth in the application of Messrs. M'Farlane and Paton.

Mr. Dehany in his letter calls our attention to a point connected with the preceding one, which is this:—

'Under the term utensils, it had always been held in Excise construction that 'everything, machinery, vats, mills, &c., fixed or unfixed, used in the manufactory, 'let them be whose property they might, were liable for arrears of duty and 'penalty. About five or six years since a landlord, who was owner of the 'machinery of a paper-mill, disputed this construction, and was successful in his 'opposition. The court deciding that the word utensils would not include property 'fixed, but must be confined to moveable articles, and that therefore where fixed 'articles, as engines, vats, or machinery, belonged to the landlord, and were let to 'the tenant, but not his property, the Crown could not seize them. Now, I think 'that everything that is used in the manufactory should form part of the security 'for the duty: at first I am aware that it appears a hardship, on the bare statement 'that the property of one man is taken for the debt of another; but it should be 'remembered that the possession of the articles gives a credit to the person to 'whom the uncontrolled use of them is allowed. In the case of bankruptcy, if 'goods have been left in the custody of the trader as his own, so as thereby to hold 'out to the world that he has a credit on them, they will pass to his assignees, and 'the public should, in my opinion, have the same security. The landlord in letting 'the articles with the premises charges an additional rent, and has the means of 'protecting himself, by taking security from the tenant, against incurring loss by 'his failure or delinquency. The officers of the revenue often estimate the 'security of the duty by the apparent property on the premises; and it is a deceit 'if, when the Crown process is issued with a full expectation of recovering the 'amount, and thereby securing the public revenue from loss, a third party may start 'up and withdraw the means calculated on for that purpose.'

We are of opinion that this case differs from the former one, inasmuch as in the liability of machinery and articles attached to the premises, but employed in the manufacture, the landlord or person who lets the machinery to the manufacturer has much better opportunities of ascertaining the solvency of the tenant than the Excise can have; and as Mr. Dehany justly observes, the very existence of such machinery tends to mislead the Excise by giving an appearance of solvency, of which they have no means of ascertaining the value. In this case therefore, we think that the landlord, who has easier means of protecting himself against loss than the Crown, should be rendered liable for the defalcation of his tenant: but we think that this liability should not extend beyond the machinery employed in the manufacture.

SOFT SOAP.

The preceding part of this Report applies generally to hard soap. We have received no complaints with respect to the regulations affecting soft soap, and it will be seen by a perusal of 'the official statement of the Excise,' that the mode of charging the duties upon this article, as well as the process of the manufacture, differ very materially from those which are applicable to hard soap; inasmuch as in the former case there is no weighing or taking account of materials; and as only one boiling is required, and no lees are left, the charge is made with great ease at the time of taking the soap out of the copper. It is removed from the coppers into casks of different sizes regulated by law, viz. barrels containing 256 lbs., half-barrels of 128 lbs., firkins of 64lbs., and half-firkins of 32 lbs. As the tare of the casks is allowed, the manufacturer is charged for no more soap than he makes; and the revenue is not endangered by any withdrawal of soap from the casks before the weighing, because any removal would, from breaking the crust which forms on the top of the barrel, be immediately discovered. The present manner of charging the duty is in fact very nearly the same which we have recommended for adoption in hard soap, and we are not aware of any improvement which can be made in it. But although we have no fault to find with the mode of charging the duty, we have reason to believe that the present rate of duty is too high.

See pages 3 to 7, *supra*.

The following extract from the evidence of the deputation shews their opinion that, owing to this high rate considerable evasion of duty on soft soap takes place both by licensed and unlicensed persons, and it describes the remedy which they propose for such a fraud.

Appendix No. 52.

The Excise superintendence, however, on soft soap is much more accurate, and, in my opinion, very superior to that exercised over hard soap. It is made in the course of a few hours, comparatively speaking. The whole is taken out at the end of one operation, and by gauging the copper, (which is very imperfectly done,) they ought to know the exact quantity taken out. They do so theoretically; but the general mode of smuggling by collusion is here resorted to with much greater success, because it is put into small vessels, cools rapidly, and can be taken out of sight immediately; no frames are required—no utensils. After it is taken out of the copper it is put into small packages, weighing 64 lbs. each, which afford great facilities for illicit trade. The Scotch houses desired me to say, that several manufacturers in the neighbourhood of Glasgow invariably undersell them two-thirds of the amount of duty; that they have no advantages to enable them to carry on the trade more successfully than a respectable house; Mr. Tennant is one; and they now buy a large proportion of their soap from these small people, who pay a small portion only of the duty, and sell it to the manufacturers, who receive from the Government a drawback for duty which has not been paid. They complain of the facilities for smuggling, and the great hardship of their case. Now it is impossible that the duty should be taken off soft soap, although the duty is small; for the apparatus is so precisely similar to that required for making hard soap, that unless there is an active superintendence for the collection of the duty, (not simply for the survey—you understand the difference,) smuggling to a great extent will be carried on. They suggest that the duty on soft soap should remain the same as on hard, allowing the drawback to the manufac-

turers; but I think that is open to many objections. I think, if we could talk it over, we should convince them of the impolicy of the measure: it would be better to reduce it at once to one-half, and get rid of the drawback, and then Government would not return that which it did not receive. I think, in London, we rather agree to the reduction, though it has not been very much discussed. I should be inclined to recommend that the duty should be reduced to one-half, and no drawback allowed on it.

Mr. Sturtevant. There is one mode by which the duty might be secured, which is, by stamping them the same as paper, stamping every cask.

You mean when it is finished?—*Mr. Hawes.* When the duty was charged that might be done: it would throw a little difficulty in the way of the smuggler, because he must forge the certificate.

Does the exciseman ever follow it?—*Mr. Sturtevant.* Wherever it was found without a stamp it would be seizable. The facilities on soft soap are greater than that of paper. Get rid of the wrapper on paper, and there is no check. Soft soap cannot be taken out of the cask, and any person having soft soap in another vessel would be convicting himself. I really think a large label would be beneficial.

Some label or brand?—The label would be the best, over the head, the same as starch. The facility of smuggling is so great that whatever duty there is it will be evaded on soft soap.

With respect to the stamp or brand, Mr. Hetherington is of opinion that it would be useless, and we concur with him; but we think that the reduction of duty will be highly beneficial. As it is perfectly easy to distinguish between the different qualities of hard and soft soap, we shall have no difficulty in this case of continuing the present system of a different rate of duty for the different sorts; and the only question to be solved will be the amount of reduction. It will be seen that the deputation propose a reduction of one halfpenny per lb. or one-half of the duty. In this Mr. Hetherington agrees with them; and they both suggest that on such reduction being made, all allowances to manufacturers of cotton, linen, silk, and wool, shall cease. We should have been disposed to concur in the amount proposed by the parties, had not Mr. Fincham stated reasons in his evidence which have determined us in favour of a reduction of the present duty to one farthing per lb. instead of one halfpenny. These reasons are as follows:— Appendix No. 43. Appendix No. 51. Appendix No. 43.

You think that, if the duty on hard soap is reduced to a penny, the duty on soft soap should be reduced to a farthing?—Yes. Appendix No. 54.

You think even at a halfpenny the smuggling would increase?—An additional reason for recommending it at a farthing is, that it consumes oil obtained by your whalers and from your North American fisheries, hard soap being made for the most part of tallow, of which the supply barely meets the demand, and in any unfavourable season, at home or abroad, actually falls short, and the public pay an additional price to the foreigner. I consider that for the four last years there has been a great loss to the public; the price has been 5*l.* to 10*l.* a ton over the natural peace price, and we at the mercy of Russia. If the duty were reduced to one farthing on soft soap, I think it would be deserving of consideration whether the allowance to the manufacturer might not altogether be done away with.

Might it not be done away with in the case of the halfpenny on the soft soap?—Many consume a very large quantity of soft soap, and I should say that the manufacturer would feel himself a little aggrieved at a halfpenny, but at a farthing there could be no complaint. The amount of the duty is no consideration in this question; for, although the manufacturers use about the same quantity of hard soap as soft, and many now use the hard soap, I have no doubt that they could substitute soft soap without any very material injury; and supposing, even from the low duty of one farthing, that a few persons might be induced to use soft for domestic purposes, I know no persons to whom I would more readily grant the boon, because they must be the very poor.

Are you acquainted with the manufacture of soft soap?—Yes.

I believe that it is subjected to fewer regulations and restrictions than hard soap; the materials are not weighed?—No.

You do not profess even to weigh them?—No.

Do you think there is any evasion of duty on soft soap?—I don't think there is. On the subject of soft soap I should wish to make a remark. I think the duty being half, the hard soap is in too great a ratio. Soft soap contains about one-half water, and in making it you are liable to greater casualties than with hard soap. As far as my experience goes, there are no safe criteria by which to judge of soft soap being in a proper state to cleanse; a few minutes more or less boiling will make 5 to 10 per cent. difference in the value. I found this out to my cost; for, although I employed a man who had been all his life a soft-soap boiler, I had above 500 firkins of soft soap turn bad after three weeks, and I lost above 300*l.* Had the Excise laws permitted, I could have remedied the defect by re-boiling, which was allowed formerly, but stopped from an improper use being made of it. It is also to be borne in mind

that soft soap cannot be made at all seasons; that it requires some months to come to perfection, and, consequently, that it comes to the consumer with the additional charge to cover the outlay in duty.

As almost the whole of the soft soap made is consumed by the manufacturers of wool, cotton, linen, and silk, and as consequently the greater part of the duty received is repaid to them in the allowances to which they are entitled by law, it is comparatively of little importance to the revenue whether the duty on soft soap be reduced to $\frac{1}{2}d.$ or $\frac{1}{4}d.$ per lb. But we consider it to be most desirable, whenever an opportunity occurs, to put an end altogether to such allowances and repayments; and it is obvious that the lower the duty is reduced the greater will be the facility afforded for effecting this abolition. As the allowances to manufacturers have been extended by the Act of last session, for three years, we do not think it advisable to offer any positive recommendation on this point, since circumstances may occur, before the expiration of that period, which may render the renewal advisable. We should, however, have had no hesitation in advising against their renewal in the last session, as far as related to soft soap, if the duty on this description of soap had not then amounted to more than $\frac{1}{4}d.$ per lb.; and we see no probability of any change taking place which will make such abolition less advisable at the end of three years. It will, however, be for your Lordships to judge of its propriety when the time shall arrive; and we should recommend, shortly before that period, a renewal of some very useful inquiries, which were made on this subject some years ago, by Mr. Dehany the solicitor of Excise, with the result of which he has been good enough to furnish us.

Mr. Dehany's paper is dated in August, 1831, and is founded on information procured from all the collectors of Excise in the manufacturing districts. He has very carefully analyzed and examined the accounts contained in these communications; and it appears from this analysis that,—

1st. Much of the money repaid in allowances is repaid in very small sums to a very large number of persons; from whence Mr. Dehany concludes that the smallness of the sums shews that the receipt or loss of them would be comparatively unimportant to the manufacturer, and that the expense of repayment, and the probability of fraud on the revenue by unauthorized claimants, must be increased in proportion to the quantity of persons claiming.

2d. That the claims are generally made not by the manufacturer, but by his servants, to whom the allowance is usually given as a perquisite; from whence it is inferred that the allowance is of no importance to the master, and that, as the servant alone is benefited, he is much less scrupulous in claiming more than is due from the Excise.

3d. That the proportion which the duty bears to the price of the finished article is so small as to make the return of it of no real importance to the maker. It must be observed that this argument will receive great additional force when the reductions of duty which we have proposed shall be carried into effect.

And 4th. That the difficulty which exists in ascertaining the amount of drawback due, without imposing great trouble and vexation on the trader, is such as to give every facility to fraud; and that as it has been shewn that great temptations exist, there is every reason to believe that great frauds are practised. Mr. Dehany concludes, from the above reasons, that the allowances ought to be discontinued.

Although the reduction of duty which took place in 1833 may make some alteration in the details given by Mr. Dehany, his general remarks will not be affected by this change; and his opinion that the allowances should be abolished will

derive additional force both from the reduction already effected, and from those which we have advised.

We think that the evidence of Mr. Taylor, of Leith, supports strongly much of Mr. Dehany's statement:— Appendix No. 56.

Have you anything to say with respect to the soft-soap duties?—I wanted, in my suggestions to the Chancellor of the Exchequer, the soft-soap duties swept away altogether, when Government reduced the hard-soap duties to half; for this reason, that three-fourths of it is paid back to the manufacturer in the shape of drawbacks; and another reason for it is, that that is, of all the soaps, made most easily, and of course most extensively smuggled; and, like all other drawbacks, it opens a door for the most abominable frauds by the manufacturers returning perhaps double and treble the quantity of soap used in their manufactures. I have two instances myself which I would quote:—A manufacturer in the neighbourhood of Edinburgh was detected a few years ago getting drawbacks for soap he had never used. The law only required the production of the invoices; he produced about half a dozen forged invoices from this and that soap-maker, among the rest ourselves. We being asked whether he had soap from us, we did not know the man, but he was getting drawbacks for ten times the quantity he actually consumed. There was another manufacturer in Fife detected; he came over and informed us he had stated to the Excise that the quantity of soap he got from us was three or four times more than he had actually got; he said that they were coming over to examine our books and see the quantity, and seemed much alarmed; but they did not come, and the man got off with his treble drawbacks.

We are of opinion that the foregoing remarks make out a very strong case for the abolition of all allowance on soft soap; and it appears to us that if that duty should be reduced to $\frac{1}{4}d.$ per lb., it cannot, if withdrawn, in any degree affect the manufacturer. With respect to those trades in which the finer soaps are employed, it is very possible that, even at the reduction which we have recommended, the abolition of an allowance of 1*d.* per lb. may be of some importance to the manufacturer. It must, however, be observed, that hard soap which pays the higher duty is principally used in the finer and more expensive goods, and that it bears a much less proportion to the whole cost of manufacture than if it were used, as is the case with soft soap, for the cheaper and coarser articles. It will, on the whole, be more satisfactory to all parties to institute an inquiry on these points before the termination of the period now fixed by the law of last session for the cessation of these allowances.

Conclusion.

When we take into consideration the diminution of price which will take place in both hard and soft soap, if it should be thought fit to comply with our recommendations, not only by the amount of duty reduced, but by the improvements and economy which will be introduced into the manufacture, in consequence of the removal of the present restrictions, we think there can be little doubt that the general consumption of soap will be extended to a very great degree, and that the quantity brought to charge will be proportionally increased. From the inquiries which we have made on the subject, we have no doubt that the revenue derived from this source will, at the reduced rate of duty, produce, in a very few years, one million instead of the £730,000 which is now received. In this expectation we are borne out by the opinions of some of the best authorities whom we have consulted, both in the trade and the department of Excise.

The reduction of price to which we allude as calculated to increase consumption, will, no doubt, be much promoted by the use of materials which are now scarcely employed, and by fresh combinations of new materials with the old. If the vegetable oils to which we have referred can be advantageously used, there appears to be no limit to the supply which can be obtained of these materials; and it is at this moment especially desirable to afford encouragement to a colonial produc-

tion, which may be raised to any extent with the least possible expense of human labour. All these improvements will, we trust, operate so effectually to reduce prices, that the duty of 1*d.* per lb. will be scarcely felt; so that the revenue from soap will weigh as lightly as possible on the lower classes, while it will yield a large, and as we anticipate, a constantly increasing revenue to the Exchequer.

We conclude this Report with a recapitulation of the principal measures which we have recommended, which are as follows:—

1st. That the present system of Excise survey on soap manufacturers be discontinued, and that they be at liberty to manufacture the article in any way and of any material that they may think proper, subject only to such general superintendence of the officers of Excise as may be deemed necessary for the security of the revenue, such superintendence not to extend to any interference with the process of manufacture.

2d. That the duty on hard soap be reduced from $1\frac{1}{2}d.$ to 1*d.* per lb., and on soft soap from 1*d.* to $\frac{1}{4}d.$ per lb.

3d. That the charge for duty be made on the soap when framed, and that, previous to framing, reasonable notice, (to be agreed upon between the traders and the Excise,) shall be given by the manufacturer of his intention to frame; so that an officer may be always in attendance during the operation of cleansing the soap from the coppers into the frames.

4th. That the duty be extended to Ireland, and that the regulations be the same in both countries.

5th. That a meeting should take place between the departments of Excise and the manufacturers, for the purpose of discussing the question of shortening the present period allowed for payment of the country duties, and for settling some other points relating to facilities to be given for the making of experiments, for the purpose of improving the manufacture.

6th. That the allowances to manufacturers be revised before the period of their expiration, with a view of repealing, if possible, the allowance of soft soap, and materially diminishing that of hard soap.

7th. That the penalties for breach of the laws affecting soap be revised and more equally adapted to the offences committed, and that all laws relating to the manufacture be consolidated into one Act.

8th. That the duties on various vegetable oils be materially reduced or repealed.

Lastly. That the present survey of Excise on tallow-melters be reduced to an occasional superintendence with a view to its final abolition.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, *Whitehall Place,*
16*th December,* 1835.

Note.—Since the completion of our Report we have received a letter from Mr. Burnley upon the subject of oil-producing plants in the West Indies, to which we beg to call attention. Appendix, No. 12.

LIST OF APPENDIX

TO THE

Seventeenth Report of the Commissioners of Excise Inquiry.

SOAP.

REPORTS, PAPERS, &c.

No. 1.—Historical Sketch of Soap, extracted from Mr. M'Culloch's "Commercial Dictionary."

No. 2.—Letter from the Secretary of Excise, containing the Opinion of that Board on the Continuation of the Survey of Candle-makers; dated 22nd August, 1833.

No. 3.—Letter from Mr. W. Taylor, of Leith, transmitting Copy of Letter addressed to Lord Althorp, with a proposed Plan for reducing the Soap Duty to 1*d.* per pound, and substituting a small Duty on the Raw Material; dated 16th November, 1833.

No. 4.—Letter from Mr. P. Rowe, of Crediton, submitting that the Survey of Tallow-melters is useless; dated 10th September, 1833.

No. 5.—Letter from Mr. Thomas Paterson, of Preston Pans, representing the Grievance the Soap Manufacture is subject to under the present Excise Regulations, in consequence of the Survey on Soap; dated 12th November, 1833.

No. 6.—Letter from Mr. Frederick Fincham, submitting Reasons for removing the Restrictions as to weighing the Materials into the Soap Copper; dated July, 1835.

No. 7.—Copy of a Petition of the Manufacturers of Westport, praying the Abolition of the Drawback on Soap exported to Ireland; dated 14th July, 1835.

No. 8.—Letter from Messrs. Barrington and Sons, Soap-makers, Dublin, stating that the Reduction of Duty and Alteration of Allowances which took place in Great Britain in 1833 were highly favourable to the Manufacturers of Soap in Ireland; dated 31st October, 1835.

No. 9.—Letter from Mr. Richard Olden, Soap Manufacturer, Cork, upon the Subject of the Soap Trade in that Country; dated 2nd November, 1835.

No. 10.—Letter from Mr. Van Spiegel, Pro-Secretary of the Treasury, dated 8th December, 1835, enclosing Copy of Report of the Board of Excise, on an Application of the Soap Manufacturers in Scotland, praying for an Alteration in the Allowances to cover Deficiencies in Weight; dated 6th June, 1835.

No. 11.—Letter from the Chevalier Beukhausen, Russian Consul General, stating that there has been no Increase in the Export Duty upon Tallow from Russia since the Year 1830; dated 18th December, 1835.

No. 12.—Letter from Mr. William H. Burnley, respecting the Capability of the West India Islands, but more especially of Trinidad, for the Cultivation of Oleaginous Plants; dated 21st December, 1835.

ACCOUNTS.

No. 13.—A Return specifying the Names of the several Soap-makers in England and Scotland respectively, the Towns or Places in which each Manufactory is situated, the District or Collection in which it is included, the Amount of Duty paid by each Maker in the Year ended 5th January, 1833, and the Total Number and Expense of the Officers employed in the Collection of such Duty; dated 11th December, 1833.

No. 14.—A Return of the Total Amount of Soap Duty and Total Quantity made in the Year ended 5th January, 1835; dated 29th September, 1835.

No. 15.—A Return of all Prosecutions against Soap-makers, specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted, in each of the last Three Years; dated 22nd June, 1835.

No. 16.—A Return of the Total Number of Soap-makers in the United Kingdom, distinguishing England, Scotland, and Ireland, respectively; dated 4th May, 1835.

No. 17.—A Return of the Total Amount of Soap Duty, and the Total Quantity made, in each of the Years ended 5th January, 1832, 1833, and 1834; specifying also the Amount and Quantity in the Half Years 1833; dated 4th May, 1835.

No. 18.—A Return of the Amount of Drawbacks or Allowances on Soap in each of the last Five Years, ended 5th January, 1835; dated 18th May, 1835.

No. 19.—An Account of the Quantity of Soap upon which Excise Duty has been received in each Year from the Period of the Consolidation of the Excise Revenue, distinguishing England, Scotland, and Ireland, exhibiting in each Year the Rate of Duty, and the Amount of Duty received; also the Rate and the Amount of the Countervailing Duty paid, and also the Rate and the Amount of Drawback paid; dated 12th May, 1835.

No. 20.—A Return of the Quantities of Hard and Soft Soap Exported to Ireland in each of the last Five Years; dated 18th May, 1835.

No. 21.—A Return of the Number of Licences granted to Soap-makers in Ireland in each of the last Five Years; specifying the Rate of such Licences; dated 21st May, 1835.

No. 22.—A Return of the Amount of Allowances paid for Soap and Starch under each of the various Heads of Silk, Wool, Linen, Flax, or Cotton, in the Year ended 5th January, 1833; dated 6th November, 1833.

No. 23.—A similar Return for the Years ending 5th January, 1834 and 1835; dated 18th May, 1835

No. 24.—An Account of all Soap made in each Town of Great Britain; distinguishing hard from soft, from 5th January, 1834, to 5th January, 1835; dated 1st May, 1835.

No. 25.—An Account of Soap Exported, specifying the Port from whence shipped, and the Amount of Drawback paid thereon, from 5th January, 1834, to 5th January, 1835; dated 1st May, 1835.

No. 26.—An Account of all Soap Exported to Ireland, hard and soft; Port from whence shipped; and the Amount of Drawback paid thereon, from the 5th January, 1834, to 5th January, 1835; dated 1st May, 1835.

No. 27.—An Account of the Quantities of Soap charged with Duty in each of the Three Quarters ended 10th October, 1834 and 1835.

No. 28.—An Account from the 1st January, 1834, to 1st January, 1835, with the Names of all Persons convicted of defrauding the Revenue arising from the Duties on Soap; the Dates of the Convictions; the Amount of the several Penalties; the Amount paid to the Seizing Officer; and also the Names, Dates, Amount of Penalties, &c., of all the Cases which have been compromised; dated 1st May, 1835.

No. 29.—An Account of the Gross Revenue derived from Soap, from the time of the Reduction of the Duty until the 5th January, 1834; dated 8th August, 1834.

No. 30.—An Account of Barilla retained for Home Consumption in each of the last Five Years, with the Rates and Amount of Duty received thereon; dated 25th May, 1835.

No. 31.—An Account of Mineral Alkali (not being Barilla) retained for Home Consumption in each of the last Five Years, with the Rates and Amount of Duty received thereon; dated 26th May, 1835.

No. 32.—An Account of Pot and Pearl Ashes retained for Home Consumption in each of the last Five Years, with the Rates and Amount of Duty received thereon; dated 26th May, 1835.

No. 33.—An Account of the Quantities of Palm Oil, Olive Oil, and Tallow, retained for Home Consumption in the United Kingdom in each of the Five Years ending 5th January, 1835, with the Rates and Amount of Duty thereon; dated 12th May, 1835.

No. 34.—A Return of the Quantities of Soap imported from and exported to Ireland in the Half Years ended 5th July, 1833, 1834, and 1835; dated 3rd October, 1835.

No. 35.—A Return of the Quantity of each kind of Soap which has been imported from Ireland in each of the last Five Years, distinguishing the Amount of Duty; dated 3rd October, 1835.

No. 36.—A Price Current of Tallow for the Years 1832, 1833, 1834, and 1835; dated 13th May, 1835.

No. 37.—Memorandum, furnished by Mr. Hawes, of the Loss sustained by him on White and Mottled Soap in consequence of the Abolition of the Allowance of 1-10th on the Excise Gauge.

No. 38.—An Account of the Quantities of Articles Imported and retained for Home Consumption in the United Kingdom, with the Rates and Amount of Duty thereon for the last Five Years, dated 3rd December, 1835.

No. 39.—Comparison of the Quantity of Soap charged with Duty for Home Consumption, with the Quantity of Raw Materials imported, the Increase of Population, and the Fluctuations in the Price of Soap, from 1814 to 1835.

No. 40*a*.—An Account of the Quantities of Soap retained for Home Consumption in Great Britain, in each of the Three Quarters ended 10th October, 1834 and 1835; dated 17th December, 1835.

No. 40*b*.—An Account of the Quantity of Soap, Hard and Soft, consumed by the manufacturers of Great Britain in the year 1834; dated December, 1835.

EXAMINATIONS.

No. 41.—Sir Francis Doyle, Bart., Chairman of the Board of Excise, and W. K. Dehany, Esq., Solicitor of Excise		Dated 11th June, 1835.
No. 42.—Mr. William Hetherington, Surveying-General-Examiner		29th Oct., 1833.
No. 43.— ditto ditto		12th June, 1835.
No. 44.—Mr. Edward Graham, Supervisor of Excise	Newcastle	4th Nov., 1833.
No. 45.—J. Cornwall, Esq., Collector of Excise	Edinburgh	7th ,,
No. 46.—A. M. Carr, Esq., Solicitor of Excise	ditto	,, ,,
No. 47.—Mr. William Blakey, Collector of Excise	Montrose	15th ,,
No. 48.—Mr. James McLaren, ditto	Aberdeen	,, ,,
No. 49.—Mr. Richard Jenner, ditto	Glasgow	21st ,,
No. 50.—R. B. Dean, Esq., Chairman of the Board of Customs		29th May, 1835.
No. 51.—Mr. William Hawes, and others, Deputation of Soap-makers	London	13th May, 1835.
No. 52.— ditto ditto	ditto	12th June, ,,
No. 53.—J. R. M'Culloch, Esq.	ditto	29th May, 1835.
No. 54.—Mr. Frederick Fincham	ditto	12th June, 1835.
No. 55.—Mr. J. R. Pim, Proprietor and Agent of one of the Dublin Steam Companies		25th June, 1833.
No. 56.—Mr. William Taylor, Soap Manufacturer	Edinburgh	9th Nov., 1833.
No. 57.—Mr. William Murdoch and Mr. J. B. Niven, Soap Manufacturers	Glasgow	22d ,,
No. 58.—Mr. Charles Tennant, ditto	ditto	21st Nov., 1833.
No. 59.—Mr. D. M'Farlane and Mr. A. Paton, ditto	ditto	23d ,,
No. 60.—John Lang, Esq., Chairman of the Quarter Sessions of the Justices in the Lower Ward of Lanarkshire, and others		22d ,,
No. 61.—D. R. Moylan, Esq., Merchant	Cork	12th Oct., 1835
No. 62.—J. Crawfurd, Esq., Wilton Crescent		28th Nov., 1835

APPENDIX TO SEVENTEENTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

[Extract from Mr. M'Culloch's Commercial Dictionary.]

No. 1.
Extract from Mr. M'Culloch's Dictionary.

THE soap met with in commerce is generally divided into two sorts, hard and soft. The former is made of soda and tallow or oil, and the latter of potash and similar oily matters. Soap made of tallow and soda has a whitish colour, and is, therefore, sometimes denominated white soap; but it is usual for soap-makers, in order to lower the price of the article, to mix a portion of rosin with the tallow: this mixture forms the common yellow soap of this country. Soap made of tallow, &c., and potash, does not assume a solid form; its consistence is never greater than that of hog's lard. The properties of soft soap, as a detergent, do not differ materially from those of hard soap, but it is not nearly so convenient for use. The alkali employed by the ancient Gauls and Germans in the formation of soap was potash; hence we see why it was described by the Romans as an unguent. The oil employed for making soft soap in this country is whale oil. A little tallow is also added, which, by peculiar management, is dispersed through the soap in fine white spots. The soap made in countries which produce olive oil, as the South of France, Italy, and Spain, is preferable to the soap of this country, which is usually manufactured from grease, tallow, &c.—(*Thompson's Chemistry*.) London, Liverpool, Newcastle, Bristol, Brentford, Frodsham, and Glasgow, are the great seats of the British soap manufacture. Thus, of 119,379,037 lbs. of hard soap made in Great Britain in 1832, London furnished 29,627,735 lbs.; Liverpool, 28,878,466 lbs.; Newcastle, 6,982,049 lbs.; Bristol, 6,861,407 lbs.; Brentford, 5,573,074 lbs.; Frodsham, 4,933,335 lbs.; and Glasgow, 4,607,354 lbs. Of 10,350,703 lbs. of soft soap, made during the same year, Liverpool furnished above one-half; the rest being supplied by Glasgow, London, Bristol, Hull, &c.

The use of soap as a detergent is well known; it may, in fact, be considered as a necessary of life; its consumption in most civilized countries is immense. Pliny informs us that soap was first invented by the Gauls; that it was composed of tallow and ashes; and that the German soap was reckoned the best.

Regulations as to the Manufacture.—Soap is charged with a duty of Excise, and its manufacture is consequently regulated by several provisions intended for the protection of the revenue. No person is permitted to make soap within the limits of the head office of Excise in London unless he occupy a tenement of 10*l.* a year, and is assessed to and pays the parish rates; nor elsewhere unless he is assessed and pay to church and poor; and every soap-maker is required to take out a licence, to be renewed annually, for which he is to pay 4*l.*; but persons in partnership require only one licence for one house. They are also required to provide sufficient wooden covers for all coppers and other utensils wherein they boil hard soap; which covers are to be locked and sealed down by the officer whenever any soap is left in the same; and the furnace door, cover, and the ash-hole door, are also to be locked and sealed at all times, except when the same is at work. Regulations are also made for preventing the use of any private conveyances or pipes; empowering officers to break up the ground to search for the same, and cut them up if found; if not, the officers must make compensation for the injury done. On cleansing or taking soap out of the coppers, the makers are required to give notice; and certain spaces of time are limited for completing the cleansing and taking out of the soap, according to the kind of soap, and the number of frames into which the same is put. Coppers and other utensils must be cleansed once in every month. The frames used in making hard soap, for cleansing and putting the same into, when taken out of the vessel when boiled and prepared, must be either square or oblong, and the bottom, side, and end of such frames are to be two inches thick, and not more than forty-five inches long, and fifteen inches broad, the same being marked and numbered at the expense of the soap-maker. The making of yellow or mottled soap is regulated by 59 Geo. III. c. 90, by which every maker is required, as soon as the same is cleansed, or taken out of the vessel in which it has been made, to add and put into the copper or vessel all the fob and skimmings taken out of the same, and also grease, at the proportion of at least 10 cwt. of grease for every ton of yellow or mottled soap which the copper or vessel shall be by the officer computed to boil or make, and immediately remelt such grease in the presence of the officer of Excise. No lees fit for the making of soap may be manufactured for sale; nor may any barilla be ground or pounded for sale, nor, when ground or pounded, be sold, exceeding the weight of 28 lbs. of such barilla at one time. In the removal of soap exceeding the quantity of 28 lbs., the word "soap" must be painted or marked in large letters, of at least two inches long, on every chest, basket, box, cask, or package, containing the same; and the same word must be painted or marked in letters of at least three inches long on every waggon, cart, or other carriage carrying more than 28 lbs., in some conspicuous and open part of the same, unless it is carried by a person being a known and

No. 1.

Extract from Mr. M'Culloch's Dictionary.

public or common carrier of goods and merchandize from one part to another. Officers may inspect the soap and the accompanying certificate. Soap-makers are also to keep books, and enter therein all quantities of soap sold exceeding 28 lbs. Every barrel of soap must contain 256 lbs. avoirdupois; every half-barrel 128 lbs.; every firkin 64 lbs.; and every half-firkin 32 lbs., besides the weight and tare of the cask. Soap-makers must keep scales and weights, and assist the Excise officers in the use of them, and must weigh their materials for making soap before the officer, on penalty of 50*l.*—(*Chitty's Com. Law*, vol. ii. pp. 418—420.)

Exports of Soap and Candles.—We annually export from 10,000,000 to 12,000,000 lbs. of soap and candles, worth from 250,000*l.* to 300,000*l.*; nearly two-thirds are exported to the British West Indian and American colonies: a very large quantity is also exported to Brazil.

Oppressiveness of the Duty.—The direct duty charged on hard soap, which is by far the most extensively used, amounted till June, 1833, to 3*d.* per lb., or 28*s.* per cwt., while the price of soap rarely exceeded 6*d.* per lb. or 56*s.* per cwt., so that the direct duty was fully 100 per cent. But, besides this enormous duty, the substances of which soap is made, viz., tallow, barilla, and turpentine, or rosin, were respectively charged with duties of 3*s.* 4*d.*, 2*s.*, and 4*s.* 4*d.* a cwt.; and, taking these indirect taxes into account, it may be truly stated that soap was taxed from 120 to 130 per cent. *ad valorem*. The imposition of so exorbitant a duty on an article that is indispensable to the prosecution of so many branches of manufacture, and to the comfort and cleanliness of all orders of persons, was in the last degree inexpedient. There were good reasons for thinking that, in consequence of the encouragement which this excessive duty gave to smuggling and fraud, the revenue derived from it was not much greater than it will be now that it is reduced to half its former amount. During the five years ending with 1832 the consumption of duty-paid soap was nearly stationary; though there can be no doubt, from the increase of manufacture and population during that period, that it would have been very considerably extended but for the increase of smuggling. This baneful practice is facilitated by the total exemption which Ireland enjoys from this duty; for it not unfrequently happens that the soap made in this country, and sent to Ireland under a drawback, is again clandestinely introduced into Great Britain. It is perhaps needless to say that nothing but the effectual reduction of the duty could put a stop to the smuggling and fraud that has been so generally practised. So long as the profit to be made by breaking the law was so high as 120 or 130 per cent., so long was it sure to be broken, in despite of the multiplication of penalties, and the utmost activity and vigilance of the officers. But, now that the duty has been reduced half, the temptation to smuggle will be most materially diminished; and it may be fairly concluded that the increased consumption that will no doubt follow this reduction of duty will go far to render the low duty as productive as the higher one; so that the advantages resulting from the diminished temptation to smuggling and fraud, and the influence of the reduced price of the article in facilitating manufacturing industry, and in promoting habits of cleanliness, will most probably be obtained without any considerable loss of revenue.

The entire repeal of the soap duty would be a popular measure; but, seeing that a large amount of revenue must be raised, and that those taxes only are productive which affect all classes of the community, we should not be disposed to recommend such a measure. It is not the tax itself, but the oppressive extent to which it was carried, that made it objectionable. Instead of proposing its repeal, we think it ought to be extended to Ireland. The exemption of one part of the empire from a duty of this sort imposed on another part is contrary to all principle, and is fraught with the most pernicious results. It will be impossible to get rid of smuggling so long as this unjust distinction is suffered to exist. Were the duty extended to Ireland, the necessity for granting drawbacks on the soap exported to it, and of laying countervailing duties on that imported from it, would, of course, fall to the ground; and we feel confident that, though a still further deduction were made from the rate of duty, its productiveness would not, under such circumstances, be impaired even in England.

I. ACCOUNT of the Quantity of Hard and Soft Soap charged with Excise Duty in Great Britain, in each of the eleven Years ending 5th January, 1833; the Rates of Duty; and the *Gross* and *Net* Produce of the Duties.—(Compiled from different Parliamentary Papers.)

Years.	Pounds Weight of Soap.		Rates of Duty.		Gross Produce of the Duties.			Net Produce of the Duties.		
	Hard.	Soft.	Hard, per lb.	Soft, per lb.						
	lbs.	lbs.	*d.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
1822	89,168,934	7,583,938	3	1¾	.	.		.	.	
1823	92,901,382	8,073,803	,,	,,	.	.		.	.	
1824	97,071,456	8,226,922	,,	,,	.	.		.	.	
1825	100,261,353	9,297,485	,,	,,	.	.		.	.	
1826	102,628,165	8,910,504	,,	,,	1,347,761	19	10	1,179,612	2	4
1827	96,859,694	7,278,446	,,	,,	1,263,818	3	8	1,147,060	7	10½
1828	104,372,807	9,646,477	,,	,,	1,374,998	19	7	1,199,409	18	0¼
1829	108,110,198	10,024,665	,,	,,	1,425,516	11	9	1,210,754	11	1½
1830	103,041,961	9,068,918	,,	,,	1,354,152	0	9	1,151,909	15	4½
1831	117,324,320	10,209,519	,,	,,	1,513,149	19	9½	1,249,684	13	10¾
1832	119,379,037	10,350,703	,,	,,	1,550,344	15	4¼	1,186,219	11	11¾

II. ACCOUNT of all Soap Exported to Ireland and Foreign Countries, on which a Drawback was allowed, during the Nine Years ending with January, 1833.

No. 1.

Extract from Mr. M'Culloch's Dictionary.

Years.	IRELAND.					FOREIGN COUNTRIES.				
	Pounds Weight of Soap exported.		Drawback allowed thereon.			Pounds Weight of Soap exported.		Drawback allowed thereon.		
	Hard.	Soft.				Hard.	Soft.			
	lbs.	lbs.	£	s.	d.	lbs.	lbs.	£	s.	d.
1824	116,401	72,814	1,985	18	11⅓	4,993,694	3,729	62,448	7	3¾
1825	146,855	83,041	2,441	3	10¾	5,764,070	3,526	72,076	11	8½
1826	210,912	88,890	3,284	11	1½	4,073,973	2,773	50,944	17	7¾
1827	301,642	89,280	4,421	10	6	7,445,467	6,491	93,115	13	4¼
1828	947,326	90,875	12,504	4	1¼	7,936,569	12,734	99,299	19	3½
1829	2,751,558	140,673	35,420	4	3¾	6,884,061	4,467	86,083	6	8¼
1830	6,559,461	120,992	82,875	9	11	8,098,205	10,324	101,302	16	10
1831										
1832	10,714,263	120,256	134,805	3	1					

Appendix No. 2.

No. 2.

Letter from Secretary of Excise on the Survey of Candle-makers.

Sir, *Excise Office, 22nd August,* 1833.

With reference to your letter of the 7th instant, stating that the Commissioners of Excise Inquiry have had under their consideration the subject of the survey, which is still maintained with respect to candle-makers, notwithstanding the abolition of the duty on candles; that they are desirous of having the sentiments of the Commissioners of Excise on the subject, and especially their opinion as to the value of the public objects which are supposed to be gained by the continuance of the survey in question; and that they would also be glad to receive from the Commissioners of Excise the best estimate that can be formed of the total expense which is incurred on account of the performance of this branch of the business of their department:—

I have it in command to state, for the information of the Commissioners of Excise Inquiry, that, by the 2nd section of the Act of 1 and 2 Will. IV. c. 19, which Act repealed the duty on candles, every maker of candles was specially subjected to the provisions, rules, and regulations relating to melters of tallow, contained in the Act of the 59 Geo. III. c. 90, s. 7, entitled, "An Act for the Prevention of Frauds in the Duties on Soap." Makers of candles became liable thereby to make entry of the premises used by them for melting of tallow, and the officers of Excise were empowered to enter such premises, and examine and survey the same. The same section of the 1 and 2 Will. IV. c. 19, also provided that no maker of candles should have in his possession any of the articles prohibited to be in the possession of a melter of tallow by the 59 Geo. III., or any mineral or vegetable alkali whatsoever, under the penalty and forfeiture (of 200*l.*) in the said Act provided, as it was obvious that, if candle-makers had been altogether relieved from the control and survey of the Excise officers, the only check remaining to prevent them from converting melted tallow into soap, for which they possess so much facility, would be the fear of being detected under a search-warrant granted upon information. Upon the repeal of the duties on candles the above regulations were introduced for the purpose of securing the duties on soap, and with a view to affording protection to the interests of the manufacturers thereof, by whom the necessity of adopting such regulations was earnestly pressed upon the Board while the Bill was under the consideration of Parliament.

The duties on soap, on an average of the three years ending the 5th of January last, amounted annually to about one million and a half; and as the diminution of the rate of duty to one half, since the 1st of June, is likely to increase the consumption of the article, the annual produce of the remaining duty ought considerably to exceed 750,000*l.*, if all the soap consumed be charged with duty.

The Commissioners of Excise had little doubt, in considering this subject, that the revenue would be exposed to danger by withdrawing from candle-makers the survey of Excise; and, wishing to ascertain the opinion of the soap-makers on the subject, they applied to Mr. Hawes, one of the persons most extensively engaged in that manufacture, who stated decidedly, that, so long as there is a duty on soap, the survey over makers of candles and tallow-melters must be continued, to protect that duty and the fair trader, by preventing the makers of candles and tallow-melters from privately making soap, which Mr. Hawes stated can now easily be done in large quantities from a small bulk of a concentrated alkali lately come into use, by employing which no refuse or waste is remaining, as is the case when lees for making soap are made from barilla, kelp, or ashes, by which detection is rendered more difficult, and the survey becomes more necessary.

With respect to the total expense which is incurred on account of the performance of this branch of duty, as a very short portion of the officers' time was likely to be occupied on their inspection of the trader's premises on each visit, in considering the reduction of the establishment upon the repeal of the duties on candles, and the consequent arrangement of the

No. 2.

Letter from Secretary of Excise on the Survey of Candle-makers.

business of the remaining officers, it was not deemed necessary to retain any officers specially for this duty; and the Surveying-General-Examiners, upon the best estimate which they can make at present, are of opinion that it is very questionable whether any further reduction could be effected if this branch of duty were discontinued, unless, perhaps, dropping three or four officers in London, at a saving of about 400*l.* a-year; and that in the country, as each officer has no more than from one to five tallow-melters under his survey, no reduction could be effected.

Under these circumstances the Board are of opinion that so long as there is a duty on soap the survey in question ought not to be discontinued.

I am, Sir, your most obedient humble servant,

T. C. Harrison, Esq. CHARLES BROWNE.

APPENDIX No. 3.

SIR, *Leith, 16th Nov.*, 1833.

No. 3.

Letter from Mr. W. Taylor, Soap Manufacturer, Leith.

I duly received Mr. Harrison's note, accompanying the evidence given by me on the 9th inst., which I now beg to return signed and revised. I also send you a copy of my letter to Lord Althorp, regarding my plan of reducing the soap duties to 1*d.* the lb., and laying on a duty of 5*l.* a ton on tallow, which, if you choose, may be added to my evidence, and returned at your convenience. Not having received the necessary returns when I wrote to Lord Althorp, I afterwards found I had underrated the amount of soap duties.

Were the Excise laws simplified, and brought to something near my suggestions, a moderate duty may be continued on soap, such as 6*l.* a ton, all over the kingdom; which should, I think, produce a revenue of fully half a million, and the expense of collecting it reduced the one-half. Half a million on soap, and an equal sum on the raw material, would, I think, meet the views of the Chancellor. When I gave evidence, I omitted to notice the great encouragement to smuggle in many instances arose from the inability of the illicit traders being able to pay the fines. I recommended to the Board that every soap-maker should, if the duties were reduced, find caution to the extent of 500*l.* to secure penalties in the event of being detected carrying on an illicit trade to the detriment of the fair trader and revenue; this, with a moderate duty, would most effectually put an end to smuggling, and enable us to carry on our business free almost of every clog. The Excise laws, under some such system, may be reduced to a very few indeed, and those no ways oppressive. To put the trade on a good footing, so as to encourage and promote its improvement, either a new scheme of Excise laws, and a moderate duty of 5*l.* to 6*l.* a ton, or 10*l.* on tallow, and the duty on soap repealed, will be necessary on the part of Government; and I sincerely trust, now that it has got into so able hands as your own, something will be done this ensuing Session that will promote the interest of both the revenue and trade. I will at all times be ready to render you any assistance in my power when the subject comes to be considered of.

I have the honour, Sir Henry, to be

Your most obedient servant,

To the Right Hon. Sir Henry Parnell, Bart., George Hotel, Glasgow. WILLIAM TAYLOR.

Proposed Plan for reducing the Soap Duty to 1*d. per Pound, and substituting a small Duty on Raw Materials.—January*, 1833.

Gross amount of soap duties, at 3*d.* per lb.			£1,500,000
Drawback on soap exported to Ireland	£101,000		
,, ,, to foreign countries	101,300		
,, ,, to manufacturers	100,000		
			302,300
Revenue from soap			£1,197,700
Reducing the duties to 1*d.* per lb., or about 8*l.* per ton on hard, and ½*d.*, or about 5*l.* per ton on soft, should produce as follows:—	Tons.		
The quantity of hard soap now paying duty is	60,000		
Quantity smuggled	10,000		
Consumption increased one-fourth in consequence of the reduction	17,500		
	87,500,	at £8	£700,000
			£497,700
The quantity of soft soap now paying duty is	5,000		
Smuggled	1,700		
Consumption increased, say	1,700		
	8,400,	at £5	42,000
Deficiency on reduced soap duties			£455,700

		Brought forward -	£455,700
To compensate for which, a moderate duty on the raw material, as imported, as follows: viz.—			
Tallow	60,000 tons, at £5 per ton	£300,000	
Palm oil	12,000 „ 4 „ -	48,000	
Rough turpentine	20,000 „ 2 „ -	40,000	£388,000
		Still deficient - -	£ 67,700
This small duty, holding out no temptation to the smuggler, may be collected at one-half the present expense; taking it at 5 per cent. on the gross amount will be £75,000; half is - - - - - - - - - -			37,500
		Thus leaving a deficiency of only - - -	£30,200

No. 3.
Letter from Mr. W. Taylor, Soap-manufacturer, Leith.

In Ireland they could not object to paying this moderate duty, which would produce at least 100,000*l.* to cover any expense in the collection, &c. Unless this duty be levied in Ireland, smuggling into this country would still be carried on, to the great injury of the British manufacturer.

Appendix No. 4.

Sir Henry,

I beg leave to apologize for the liberty I have taken in addressing you, but seeing it stated in the papers that the survey of tea and tobacco shops by the Excise is shortly to be discontinued, I would beg, Sir Henry, to suggest that the surveying of tallow-melters is also utterly useless, and of no benefit whatever to the revenue. If any trader were disposed to manufacture soap he can still do so without hazard of detection; it being also manifest that those inclined to carry on an illicit manufacture of that article would select such situations as would promote and further their design, without making any entry to the Excise; therefore Excise officers continuing to survey such traders cannot be but at a great expense, without any real benefit accruing from it. If the opinion of the trade generally was taken on the subject, Sir Henry, I doubt not but that they would come to the same conclusion; namely, that the revenue arising from soap would be equally secure if the surveying of tallow-melters were discontinued.

No. 4.
Letter from Mr. P. Rowe, Tallow-melter, Crediton.

I shall be glad to find, Sir Henry, that my suggestions meet your approbation, and

I have the honour to be, Sir Henry,

Your most obedient and very humble servant,

Crediton, Sept. 10th, 1833. Thos. P. Rowe, Tallow-melter.

Appendix No. 5.

Sirs, *Soap Work, Preston Pans, 12th Nov.,* 1833.

No. 5.
Letter from Mr. Tho. Paterson, Preston Pans.

Understanding that you are at present sitting as Commissioners, under the authority of Parliament, to inquire into the state of the manufactories in general under the survey of the Excise, and that you are empowered to take into consideration, and to report upon, any vexatious or harassing restrictions that may be imposed on the manufacturer, without at all being beneficial to the revenue:—

Having been proprietor of a soap manufactory for nearly forty years in this quarter, I have taken the liberty of suggesting to the consideration of the Commission that it would be some relief to the manufacturer if the under-noted clause in the Excise laws, regarding the survey of soap, was expunged, as being extremely vexatious, troublesome, and expensive to the manufacturer, without in the slightest degree tending to the security or advancement of the revenue. The vexatious clause I allude to is that which requires the manufacturer, once in every twenty-eight days, to give, for every copper or pan he uses for making soap, a notice of three free days to the Excise officer, that the pans or coppers are to be on a certain day and hour cleansed out for the inspection of the surveyor.

On making inquiry of people conversant with the soap-making, either surveyors or manufacturers, what I state to you will, I have no doubt, be found true, and I hope relief may be given to the trade.

I am, most respectfully, Sirs,

Your most humble servant,

Tho. Paterson.

The Parliamentary Commissioners for making inquiry into the Excise Revenue Laws, sitting in Edinburgh.

No. 6.
Letter from Mr. Fred. Fincham.

Appendix No. 6.

Dear Sir, 35, *Kensington-square, 3rd July,* 1835.

Since I had the pleasure of seeing you it occurs to me that I have omitted one strong reason for removing the restriction as to weighing the materials into the soap copper: viz.—It may frequently occur that the soap-boiler would be glad to use different materials in making soap which cannot be worked together, but could be advantageously mixed after they had been brought into a half-finished state. It would answer his purpose to use oil in part when tallow was very high; but could only do so with advantage by working the materials separately. This applies particularly to cocoa-nut oil, the consumption of which Government has been desirous to promote by reducing the duty to the lowest rate. It will not answer to make soap from it alone, nor can it be mixed with other materials in the crude state, but, if first brought into imperfect soap, it might be transferred to a copper of soap made from tallow, and the two would make a cheaper and, perhaps, better soap than either separately. Under the restriction of weighing the materials this could not be done.

I remain, yours respectfully,
Fred. Fincham.

To H. L. Wickham, Esq.

Appendix No. 7.

The Petition of the Licensed Soap Manufacturers of the Town of Westport, in the County of Mayo,

Showeth,

No. 7.
Petition of the Manufacturers of Westport.

That petitioners have been long engaged in the manufacture of soap that has given satisfaction to the consumers, a means of supporting their families, and employment, to many of the labouring poor.

That the consumption of that article has been for some years declining, and at this period it has nearly ceased to exist in this kingdom.

From the large quantity of a very inferior article manufactured in England for the purpose of obtaining a drawback, shipped to every port in this kingdom, and conveyed to the interior, your memorialists beg to state that recently, in several cases, the English manufacturers have not been able to recover in the courts of justice (when trials have taken place) the amount of soap, owing to its being unmerchantable.

Wherefore petitioners humbly entreat of your Honourable House to take into your early consideration the losses and hardships they are enduring, and pray that the drawback on soap to this kingdom shall be discontinued, that is so injurious to petitioners and consumers, as well as to the revenue of the country; and petitioners will pray.

Martin Gallaher, Pat. Gallaher,
Edmond Murray, Samuel Larmarue,
William Cuthbert, William Power.
Michael Murray,

Appendix No. 8.

Sir, *Dublin, 31st October,* 1835.

No. 8.
Letter from Messrs. Barrington and Sons, Soap-makers, Dublin.

In reply to your letter of the 30th ultimo, relative to the soap trade of this country, we beg to state our opinion that the reduction of duty and alteration of allowance, which took place in Great Britain in 1833, were highly favourable to the manufacturers of soap here; inasmuch as they were thereby in a great degree relieved from the unfair advantages which the manufacturers in Great Britain previously possessed, and by means of which they were chiefly enabled to monopolize the Irish markets for several years.

These advantages are more particularly explained in the annexed statement, which was printed by the trade in Dublin three years ago.

We have not been enabled to refer to the late returns, by which you say it is shown that the quantity of soap imported into Ireland from Great Britain, in *the last three years,* considerably exceeds that of the three preceding years. Notwithstanding this, however, we shall be misled if we judge thereby that no good effect has been produced by the alterations in question. The new Act only came into force two years ago. There were immense quantities of soap sent over here just previous to that time. The manufacturers in Great Britain had possession of the Irish markets. The soap makers here were paralyzed, not knowing what the Legislature would do for them; they were unprepared to take immediate advantage of the relief afforded them. We beg leave to say, therefore, that no great increase in the quantity of soap made in Ireland can be looked for, nor no diminution in the quantity imported can be fairly expected, until at least the year ending August or September last. Should the returns down to that time not confirm the view we take, we can assert, from our own experience, that the quantity of yellow and brown soap (that being the description usually imported from Great Britain) made in Dublin has increased fourfold since the alteration.

The exportation of soap from Ireland into Great Britain does not appear to us to be

No. 8.

Letter from Messrs. Barrington and Sons, Soap-makers, Dublin.

much affected by the Act of 1833. *White soap* is that which is generally sent from this to England, and the increased quantity exported of late, to which you allude, may be attributed to the low price here of the materials of which that description of soap is made; a state of things which frequently occurs, and which would produce a much more considerable trade to Great Britain were it not for the difficulties and delays occasioned by the Excise or Customs' regulations at the ports of landing; particularly the order making all packages of soap containing under 224lbs. subject to seizure.

The diminution of the number of licensed soap manufacturers in Ireland has been gradually going on for many years, and seems to be occasioned by the decrease in the rate of profits, and by the peculiar nature of the manufacture itself, which affords more than common advantages to those who by superior skill and capital can command quick and large sales. A similar concentration has taken place throughout Great Britain in the soap trade, as well as in many other branches of manufacture.

We have to apologize for not earlier replying to your letter, which we should have done had we not expected to have been able to procure returns, to which we might have referred for a more particular view of the state of the soap trade here.

Should any of our firm be in London during the month, they will be happy to avail themselves of your permission to call at the Office of Inquiry, and give any further information in their power.

We are very respectfully,

To T. C. Harrison, Esq. JOHN BARRINGTON and SONS.

Secretary to the Commissioners of Excise Inquiry, London.

A Statement showing the peculiar Advantages which the British Soap-maker possesses over the Irish Manufacturer of that Article, by means of the Excise Regulations now acted upon in Great Britain.

There has never been any Excise imposed upon soap in Ireland. In England, on the contrary, it has been subject to an Excise duty for many years.

An Act of Parliament was passed in the year 1816, which is now in force (the 56th Geo. III. chap. 44), by which threepence per pound is granted on every pound avoirdupois of hard soap made in Great Britain. This Act, though it repeals the previous Acts relating to the duty upon soap, declares that it shall be collected in the same manner as it had been previous to that time. It would have been only reasonable, as considerable changes had taken place in the mode of making soap, that the manner of estimating and collecting the duty should have been varied also.

When the duty is now levied, it is not calculated upon the real weight of the soap, but upon the weight ascertained by measurement. The frame into which it is cast is required, by the Commissioners of Excise, to be always of the same length and breadth; the officer has therefore only to measure the depth, which being done, he charges a given number of pounds for every inch in depth of the frame, allowing the manufacturer every tenth inch, on which the duty is not charged.

This allowance was originally granted, because it was considered that one-tenth of the soap so framed was not sold, nor fit for sale, but would come under the rod of the Excise officer again, after going through another process. This consideration holds good only as respects mottled soap, then much more used than it is at present, but is not justly due to the maker of yellow or brown soap, which undergoes an operation that the other does not. In fact, all that is framed or gauged of the latter description is or may be made saleable.

The consequence is, that whilst mottled soap pays threepence per pound upon the actual weight sold, yellow or brown soap is charged with one-tenth less; or, supposing the former to pay 28*s.* per cwt., the latter would pay but 25*s.* 3*d.*

Besides, the specific gravity of soap is not always the same. A given bulk of it may be made by the manufacturer to weigh either more or less, as he pleases. It is impossible, therefore, to estimate with accuracy the weight of such an article by measurement.

The Act before cited gives a drawback of the whole duty where the soap is exported; this drawback amounts to 28*s.* per cwt., being threepence per pound upon the actual weight ascertained by weighing as soon as the soap is cool enough to be packed. Therefore, there is a difference of two shillings and nine-pence per cwt. between what is paid as duty and received as drawback upon hard yellow or brown soap, and this is in favour of the manufacturer in Great Britain who supplies the Irish markets with soap. For the same reason, almost all the soap thence exported is of the description before mentioned, which pays the low duty, and it is, besides, a well-known fact, that this article costs in England, besides the duty, two or three shillings more per cwt. than it can be purchased for in Dublin or Cork.

Here, then, is the principal cause of the immense importation of British-made soap into Ireland, and of the consequent destruction of the Irish manufacturer. The remedy is simple—either to alter the mode of estimating the duty in the first instance, or, should that remain as it is, to lessen the drawback so that no bounty may be afforded to exportation. To the adoption of one or other of these alterations, it is impossible to see any objection, if this statement be correct. No increase of smuggling would take place, no further extension of the Excise laws would be requisite, and there would be an increase instead of a reduction of the revenue.

It has been proposed to lay a duty upon soap in Ireland equal to that in Great Britain. The soap-makers here do not look upon the proposition as one likely to put the trade upon a better foundation; because, though it would remove the bounty upon the exportation of soap into Ireland, it would throw obstacles in the way of all improvement in the manufacture itself, by subjecting it to the vexatious trammels of the Excise officers, and though smuggling would be diminished so far as the introduction of soap duty-free into England, still it would be likely, on the whole, to be increased by the frauds upon the Excise which would take place all over Ireland.

Considerable facility is afforded by the present custom-house regulations here to the obtaining of a drawback upon a greater quantity of soap than is really exported; to prevent which it would be necessary to have the packages when landed here opened and re-weighed. The slight examination that now takes place is no obstacle to such a proceeding.

No. 9.

Letter from Mr. Richard Olden, Soap Manufacturer, Cork.

Appendix No. 9.

Gentlemen, 56, *Daniel's Square, Cork, 2d November,* 1835.

I owe you apology for not sooner redeeming my promise: immediately after writing to you I had to go from home, and am but just returned.

"With respect to the present state of the manufacture in Ireland," I think it is *rather* on the increase, but not very materially, as the British manufacturers, having large capital, which they will employ under even discouraging circumstances, will be enabled to check any effort of the Irish manufacturer, by throwing into the market a large quantity of soap of inferior quality, which, from its apparent cheapness, will command a sale. The change in the duty and allowance for a time seemed to have checked the exportation, but it was only for a short time; and you must perceive, by the returns submitted to you, that it was resumed as vigorously as before. The fact that soap has been for the last three years an article of increasing export from this market is perfectly new to me. On inquiry I have been told that Belfast and Dublin have done something in this trade; but certainly none has gone from the South of Ireland. And I feel assured that any soap imported into England from this country must be remade for the purpose of "running," which is the process of incorporating with it from 33 to 40 per cent. of water, or alkaline lees, and then reshipping it for the drawback; for I beg you to understand that our soap is made so strong that it will bear this process, especially, being made from animal fat, it is found very advantageous to mix it with that made from discoloured palm oil, which is the article from which the cheap Liverpool soap is made. From the quantity of provisions made up in Ireland the manufacturer is enabled to obtain a supply of material not in the reach of the English soap-maker; but I feel convinced that our soap is never offered for sale in England. I this morning spoke to the traveller of a very eminent soap-maker in Liverpool, who denied all knowledge of the matter, but told me that he had just learned, or rather heard, that some soap had gone from the North. While the drawback system exists, I feel convinced the manufacturing in this country can never revive. We once had a considerable trade to the colonies; this for the last 20 years has been extinct. Under the high rate of duty I have no hesitation in stating that large quantities of soap are returned to England in cases of eggs, which, from the difficulty of unpacking without injury, was a complete protection to the illicit trade. It has also, I have been assured, gone over in colliers with ballast; of my own knowledge I am not assured of the fact, but believe it. Touching the reduction in the number of licences in this kingdom, I account for it thus: the trade, up to the last 20 years, was a prosperous one, and manufacturers sprung up in the country towns, but they found they could not obtain sufficient material to meet their demand, and when they purchased in their cities (from the competition of the large manufacturers) they were unable to obtain it at a rate that would allow them to compete. All their alkalies they were obliged to draw. Not finding it a profitable speculation they gradually dropped off, while in the cities the number increased; but almost all worked on a very limited scale; in fact they did not serve themselves, while they injured the trade so much by competition that many fell off as rapidly as they commenced. We were just about to revive, when the importation of British soap commenced, and once more kept us down. Since that period, in Cork alone, many extensive houses have given up, as well as the smaller ones. A great many men have been thrown out of employ by this retirement; and, until the duty be completely removed, I am of opinion that we must remain as we are, struggling to compete against very superior advantages, and in many cases I rather think fraud.

Not intending to visit London before March, I cannot have the pleasure of waiting on you.

I remain, Gentlemen, respectfully, your obedient servant,

Rd. Olden.

Appendix No. 10.

No. 10.

Report of Commissioners of Excise on Memorial of Soap Manufacturers of Scotland.

Gentlemen, *Treasury Chambers, 8th December,* 1835.

I herewith transmit, by the commands of the Lords Commissioners of his Majesty's Treasury, for your information, the enclosed copy of Report of the Board of Excise, in respect to an application of the soap manufacturers in Scotland, praying for an alteration in the allowances to cover deficiencies in weight.

I am, Gentlemen, your obedient Servant,

A. Van Spiegel,

The Commissioners of Excise Inquiry. Pro Sec.

To the Right Hon. the Lords Commissioners of his Majesty's Treasury.

May it please your Lordships,

Your Lordships having been pleased to refer to us the annexed petition of William Taylor and Co., and others, soap manufacturers in the West of Scotland, complaining that the manufacturers of soap in Ireland are enabled to undersell them in their own market in consequence of the present state of the law, and praying that the allowance of one-tenth, formerly given to cover deficiencies in weight, arising from heat, or hollow or broken soap, may be restored, or that an additional duty may be imposed on soap imported from Ireland:

We have to report, that your Lordships are aware that no duty is chargeable on soap in Ireland, and that the duty which is chargeable in Great Britain is computed from gauges taken

No. 10.

Report of Commissioners of Excise on Memorial of Soap-manufacturers of Scotland.

thereof in the frames into which the soap is cleansed from the coppers, in a fluid state; a certain number of cubic inches being computed to weigh a pound.* This computation, which is generally admitted to be correct on the average, is liable to some variations, according to the different materials employed; for, if the specific gravity of the soap be either increased or diminished, the computation will be accordingly affected. The levying of the duty by gauge has always, however, been considered as the only practicable method.

In our Report of the 2d February, 1831, on a representation of Messrs. Fripp and Co., of Bristol, and in our subsequent Report of the 20th July in the same year, in obedience to the directions contained in Mr. Spring Rice's letter of the 13th of April, referring to certain papers therewith transmitted, we entered at much length into the question as to the method of charging the duties on soap, and to the effect of those duties, and of the regulations under which they were charged on the manufacturers; and to these Reports, so far as they relate to the general allegations in the annexed petition, we beg leave to refer your Lordships.

With regard to the allegation that the manufacturers of soap in Ireland are enabled to sell soap imported into Scotland at a lower price than that for which it can be there manufactured, we have to observe, that, previously to the passing of the Act 3rd Wm. IV. c. 16, the manufacturers of soap had an allowance of one pound in ten, as a compensation for all waste, losses, or damages whatsoever; but this allowance having been represented by the manufacturers in Ireland as giving an undue advantage to the manufacturers in Great Britain, our attention was specially called to the subject by Mr. Spring Rice's letter above referred to, and in our Report thereon we stated, from the various inquiries which we had made, we were of opinion that the allowance on yellow soap was too much, and might with advantage be reduced. The Act 3rd Wm. IV. c. 16, however, repealed the whole of the allowance on all descriptions of hard soap; and, so far as regards white and mottled soap, we have strong reason to believe, has thereby given an undue advantage to the Irish manufacturer.

From returns which we have calledfor on the present occasion, it appears that a considerable increase has taken place in the importation of Irish white soap into Scotland, and we are led to believe that the complaint of the petitioners, as to the effect of the repeal of the allowance of one pound in ten for waste, is well founded so far as regards white and mottled soap, and that the law requires some modification. We are therefore induced to submit to your Lordships, that an allowance of one pound in twenty should be made on white and mottled soap manufactured in Great Britain, in consideration of losses arising from heat, from hollow or broken soap, or from other causes; which measure of relief would, we are of opinion, obviate any just grounds of complaint.

We are, &c.

F. H. Doyle.
W. Plunkett.
H. Davis.

Excise Office, London, 6th June, 1835.

Appendix No. 11.

No. 11.

Letter from the Russian Consulate.

29, *Winchester Street,* 18*th December,* 1835.

Mr. Beukhausen has the honour to present his compliments to the Commissioners of Excise Inquiry; and, in answer to their note of this day's date, begs to inform them that there has been no increase in the export duty upon tallow from Russia since the year 1830.

Russian Consulate.

To His Majesty's Commissioners of Excise Inquiry.

Appendix No. 12.

No. 12.

Letter from Mr. Wm. H. Burnley.

Gentlemen, *Bryanstone Square,* 31*st* Dec., 1835.

Mr. Crawfurd's evidence of the 28th November, proposed to me as a guide to the particular objects on which you wish also to obtain information from the West Indies, I have perused with much attention; and, to the best of my abilities, shall be happy to reply generally to the inquiries it contains.

I consider myself well acquainted with the island of Trinidad, having long resided there, both in a mercantile and agricultural capacity; but of the other West India colonies my knowledge is but slight and general. I have no hesitation in saying, that Trinidad will produce every vegetable requiring a rich soil and tropical heat, as abundantly as the most fertile spot on any part of the globe; and that all the oleaginous plants adapted to such situations will be cultivated there extensively, whenever they yield to the planter a profit equal to that which he now derives from the sugar cane, to which valuable plant the soil and climate are particularly favourable.

Having never turned my attention to the oil-producing plants, I am only acquainted with the castor oil nut, the pig nut, and cocoa nut. The others enumerated in Mr. Crawfurd's list as the productions of the East, may probably be found in Trinidad, with the exception only of those requiring a cooler climate, amongst which I should class hemp, flax, and poppy; but all that Ceylon or Southern India can produce may be raised in Trinidad, as the successful cultivation of nutmegs and cloves, under no particularly advantageous circumstances, goes far to prove. The castor oil nut thrives there spontaneously: it may be cultivated on different soils, but I think would thrive most in the best; and suspect that the rubbish on which

* This statement is not altogether in accordance with the mode of charging pointed out in the regulations, and adverted to at page 12 of the Report.

No. 12.

Letter from Mr. Wm. H. Burnley.

Mr. Crawfurd has seen it growing in India may have contained fertilizing qualities not apparent on the surface. Castor oil is universally made by the cottagers in the interior, by the rough process of roasting, and is used for the lamp as well as for medicinal purposes; but, from the inferiority of the process by which it is obtained, is totally unfit for export.

The pig nut is cultivated only for food, or rather as a fruit; and in the abundance of its oleaginous qualities, and adaptation to the soil of Trinidad, seems inferior to the castor oil nut.

To the growth of palms in general the soil of that island is decidedly unsuited, being too deep and argillaceous; but on the eastern coast, exposed to the whole flux of the Atlantic ocean, immediately above the sandy beach, there is an extraordinary natural growth of the cocoa palm extending, in a narrow belt, for many miles along the sea shore. One establishment has been erected there by a municipal body, called the Cabilds, for the expression of oil from the nut by steam power, which is rented to an individual, who supplies the principal inhabitants of the colony with the oil, (which in that warm climate burns well in patent lamps,) and exports it to the neighbouring islands for the same purpose. The residue or pulp he most advantageously employs in the fattening of swine. To the extent of this natural growth of palms, the manufacture of the oil might be advantageously increased in Trinidad, as no field labour is required, beyond picking up the nuts as they fall, and conveying them to the mill. But in most of the smaller and less fertile islands to the north, where the cocoa tree appears to thrive spontaneously, it would be difficult I think to fix a limit to the amount of oil which might be obtained, if the English market held out sufficient encouragement for its production. Of the adaptation of any of these oils to the manufacture of soap I know nothing.

With Mr. Crawfurd's observations respecting duties I heartily concur. As yet, the cultivation of oleaginous plants for the purposes of export has not been commenced in the West, and, as no vested interests can suffer by the arrangement, I trust that discriminating duties will be dispensed with. To the colonial cultivator these duties can afford no advantage, as the competition of British capital always prevents his reaping more than the average profits derived from pecuniary investments. They have served only to promote the sudden growth and supply of articles of which the mother country was in immediate want; but, so soon as the supply could be more easily or cheaply derived from other quarters, the cry and the reproach against the monopoly invariably arose. The whole history of this branch of the colonial system affords abundant proof, that, under the operation of what has been termed 'protecting measures,' the western colonies have always been the sufferers—first the pets, and then the victims of European caprice.

I have the honour to be, Gentlemen,
Your obedient humble Servant,
WILLIAM H. BURNLEY.

To the Commissioners of Excise Inquiry.

ACCOUNTS.

Appendix No. 13.

No. 13.

Names of the several Soap-makers in England and Scotland.

A RETURN, specifying the Names of the several Soap-makers in England and Scotland respectively, the Towns or Places in which each Manufactory is situated, the District or Collection in which it is included, the Amount of Duty paid by each Maker in the Year ended 5th January 1833, and the total Number and Expense of the Officers employed in the Collection of such Duty.

ENGLAND.

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
Barnstaple	1	Richard Willis	Torrington	28 15 0	
	2	Thomas Pitts	Dunster	45 2 3	
	3	David Rice	Minehead	28 19 9	
	4	James Pearce	Willadon	84 12 0	
					187 9 0
Bath	5	Samuel Wheeler	Trowbridge	180 13 0	
	6	Flower Spackeman	Chippenham	235 16 0	
	7	Charles Shearn	Tiverton	349 13 3	
	8	Sarah Vezey	Box	373 7 3	
	9	Uriah Evenis	Bath	2,520 2 9	
	10	Charles Shearn	Ditto	210 18 3	
	11	Francis Castle	Ditto	3,255 18 0	
	12	Joseph Jarman	Ditto	1,273 1 9	
	13	James Skinner	Ditto	362 1 0	
	14	William James	Ditto	2,763 15 3	
	15	John Tyler	Ditto	533 6 3	
					12,058 12 9
Bedford	16	John Wheeler	Bugbrook	2,282 18 9	
					2,282 18 9
Bristol	17	Richard Hassell	Bristol	1,567 2 6	
	18	Thos. Thomas and Son	Ditto	5,993 2 3	
	19	Thos. Harris and Co.	Ditto	9,630 11 6	
	20	Thos. W. and D. Gibbs	Ditto	6,557 0 3	
	21	William Bodman & Co.	Ditto	4,303 7 8	
	22	William Reynolds	Ditto	3,146 13 9	
	23	Fripp and Co.	Ditto	17,250 2 0	
	24	Edgar Poole and Co.	Ditto	2,524 2 9	
	25	Ann Harding and Co.	Ditto	8,788 9 9	
	26	William Bushell	Ditto	4,203 18 3	
	27	Stephen Thomas	Ditto	284 19 9	
	28	Edward Fripp and Co.	Ditto	14,179 7 3	
	29	Samuel Capper	Ditto	10,339 8 3	
	30	William Fletcher	Ditto	72 18 3	
	31	Roger Moor	Ditto	1,130 5 9	
					89,971 9 11
Cambridge	32	Brimley and Co.	Cambridge	353 14 9	
					353 14 9
Canterbury	33	George Neame	Canterbury	2,407 12 6	
	34	John Robinson	Margate	331 19 9	
					2,739 12 3
Chester	35	Thos. Hodson and Co.	Chester	2,816 11 3	
	36	Jonathan Wilcoxon	Ditto	621 3 0	
	37	James Maddock	Ditto	1,702 4 6	
					5,139 18 9
Coventry	38	John Voice and Co.	Leicester	197 18 6	
					197 18 6
Cumberland	39	Richard Barker	Whitehaven	2,279 7 6	
	40	Richard Barker	Ditto	1,866 16 3	
					4,146 3 9
Derby	41	William V. Fletcher	Derby	66 1 6	
	42	Samuel Fletcher	Ditto	138 5 6	
	43	John Sanders	Ditto	2,325 0 9	
					2,529 7 9
Dorset	44	Charles Moody	Castle Cary	410 1 0	
	45	Simon Mitchell	Sturminster	12 12 3	
	46	Grace Goodfellow	Common	41 3 9	
	47	Giles Notley	Blandford	116 18 9	
	48	William Tawer	Ditto	55 13 0	
	49	John Hayne	Dorchester	831 19 0	
					1,468 7 9
Essex	50	Edward Bright	Maldon	1,631 17 0	
					1,631 17 0
Exeter	51	Robert Thomas	Exeter	399 14 3	
	52	Abraham Wreyford	Crediton	16 17 0	
	53	T. W. Blackmore	Sidmouth	48 17 0	
	54	James Newbury	Honiton	70 12 9	
	55	John Hutchings	Teignmouth	17 2 6	
					553 3 6
Gloucester	56	Joseph Sturch	Shipston	35 12 0	
	57	John Carwardine	Thornbury	238 12 9	
	58	Ann Mills	Stroud	48 14 6	
	59	Samuel Clutterbuck	Dudbridge	301 7 9	
	60	Christopher Cole	Cirencester	13 9 6	
	61	Thomas Bedford	Ashton Keynes	7 13 6	
	62	John Perry and Co.	Minty	42 1 3	
	63	Francis Meyer	Gloucester	6,186 12 3	

No. 13.

Names of the several Soap-makers in England and Scotland.

A Return, specifying the Names of the Soap-makers in England and Scotland,—*continued.*

ENGLAND,—*continued.*

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
Gloucester	64	John Andrews	Gloucester	230 16 3	
	65	Richard Butt	Ditto	6,537 6 3	
					13,642 6 0
Grantham	66	Francis Simpson and Co.	Stamford	5,066 10 0	
	67	Anthony Collingwood	Corby	622 11 3	
	68	George Holt	Grantham	290 5 9	
					5,979 7 0
Halifax	69	Thomas Hamer	Huddersfield	74 18 0	
					74 18 0
Hants	70	Chris. J. J. Crossweller	Petersfield	40 5 9	
	71	Mary White	Midhurst	10 11 4½	
	72	Thomas Carote	Farnham	660 10 3	
	73	Richard Fosbrook	Chichester	3 17 6	
	74	William Evershed	Portsmouth	4,179 7 3	
	75	George Parker	Gosport	174 17 6	
	76	William Parker	Ditto	407 18 6	
	77	James N. Hayles	Southsea	2,263 2 3	
					7,740 10 4½
Hereford	78	Francis Davis	Leominster	56 13 0	
	79	William Bennett	Hereford	32 6 0	
					88 19 0
Herts	80	James A. Lilley	Marsh-street	1,037 19 0	
	81	Thomas Halls	Row	390 12 9	
	82	Charles Claxton	Stratford	39 8 3	
					1,468 0 0
Hull	83	Robert Foster	Hull	5,172 10 0	
	84	Thomas Oliver	Ditto	1,318 1 9	
	85	William Jackson	Ditto	414 2 6	
	86	George Simpson	Ditto	809 10 6	
	87	James Savage and Co.	Ditto	784 17 0	
	88	Crosse and Co.	Ditto	5,192 15 6	
	89	David Dale	Ditto	979 11 0	
	90	Samuel Bennett	Ditto	3,473 7 6	
	91	Crosse and Co.	Ditto	4,541 12 0	
	92	J. S. Lampleigh and Co.	Bridlington	768 19 6	
					23,455 7 3
Isle of Wight	93	William Way and Co.	Newport	134 12 0	
					134 12 0
Lancaster	94	John Balderston	Lancaster	1,593 0 6	
	95	Samuel Smith	Preston	2,372 12 9	
	96	Mary Smith	Ditto	1,119 14 9	
	97	Alexander Denham	Chorley	379 3 9	
					5,464 11 9
Leeds	98	William Woodwiss	Dean Grove	95 5 6	
	99	Thomas Pemberton	Leeds	3,601 15 9	
	100	John Carr and Co.	Hunslet	23 13 9	
	101	John Broadbent	Bradford	538 0 3¾	
	102	Wm. Thornhill Hodgson	Waltin	3,083 12 0	
					7,342 7 3¾
Lichfield	103	John Mumford	Birmingham	4,746 3 9	
					4,746 3 9
Lincoln	104	Benjamin Hyde and Co.	Louth	2,592 3 9	
	105	Geo. Richardson and Co.	Spilsby	446 14 3	
	106	Edward Edman	Lincoln	1,885 7 6	
					4,924 5 6
Liverpool	107	James Blake	Liverpool	10,850 15 0	
	108	James Blake	Ditto	2,837 2 1¾	
	109	Margaret Gibb	Ditto	5,027 11 7¾	
	110	George Blake	Ditto	20,883 15 6	
	111	George Blake	Ditto	4,426 19 9½	
	112	James Brown	Ditto	3,079 4 6	
	113	Martin Dale and Co.	Ditto	11,068 0 9	
	114	John Briddan and Co.	Ditto	19,415 18 3	
	115	Archibald Blake	Ditto	9,099 4 0	
	116	Matthew Steele and Co.	Ditto	40,338 7 9	
	117	Dennis Kennedy	Ditto	3,843 4 0	
	118	Jas. Lund & Hursworth	Ditto	32,615 12 6	
	119	Jas. Houghton and Co.	Ditto	13,175 18 0	
	120	Jas. Houghton and Co.	Ditto	7,213 15 11¾	
	121	Jas. Lund & Hursworth	Ditto	13,345 18 3¾	
	122	James Rosson	Ditto	19,761 6 6	
	123	William Birkett	Ditto	1,235 9 9	
	124	Jane Leigh	Ditto	16,323 8 6	
	125	James Steel Finlay	Ditto	777 10 0	
	126	Samuel Harvey	Ditto	9,387 17 6	
	127	William Tirer and Co.	Ditto	38,952 10 0	
	128	Thomas Stockdale	Ditto	21,125 9 9	
	129	Joseph B. Lunt	Ditto	29,403 14 9	
	130	Joseph B. Lunt	Ditto	4,331 5 8¾	
	131	Thos. Stockdale and Co.	Ditto	37,367 13 9	
	132	Edward Kelshaw	Ditto	10,672 5 6	
	133	John and Daniel Moore	Ditto	11,603 10 3	
					398,163 10 1¼
Lynn	134	John Page	Brinton	645 15 9	
					645 15 9
Manchester	135	John Rainforth	Bolton	80 19 3	

A Return, specifying the Names of the Soap-makers in England and Scotland,—*continued.*

No. 13.

Names of the several Soap-makers in England and Scotland.

ENGLAND,—*continued.*

Collection.	Number.	Names.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
Manchester	136	J	Manchester	167 12 6	
	137	Frederick Fineham	Ditto	857 2 8½	1,105 14 5½
Newcastle	138	Thomas Doubleday	Newcastle	46,966 18 0	
	139	Thomas Doubleday	Ditto	7,541 0 3	
	140	Anthony Clapham	Ditto	32,767 14 0	87,275 12 3
Northampton	141	Isaac Craven	Wymondham	196 1 0	196 1 0
Northwich	142	John Crossfield & Co.	Warrington	18,907 18 0	
	143	Robert Lunt	Poulton	25,292 9 3	
	144	J. and F. Johnston	Runcorn	38,681 8 3	
	145	Thos. Hazlehurst & Co.	Ditto	22,985 5 6	
	146	William Barton	Northwich	258 15 0	106,125 16 0
Norwich	147	Charles R. Freeman	Norwich	1,447 16 3	
	148	Barnabas Loman & Co.	Ditto	10,677 7 6	12,125 3 9
Oxford	149	Benjamin Matthews	Burford	50 14 3	
	150	John Wilson	Fairford	63 9 6	
	151	Thomas Allder	Witney	14 2 0	
	152	William Warman	Wootton Bassett	0 0 0¾	128 5 9¾
Plymouth	153	Orlando Beat	King's Teignton	35 18 0	
	154	William Smalldridge	Ditto	34 1 3	
	155	John Williams	Devonport	132 9 0	
	156	ert Snow	Ditto	198 2 6	
	157	Jane Snow	Plymouth	28 9 0	
	158	Thomas Gill	Ditto	32,196 3 0	32,625 2 9
Reading	159	Edward Button	Wallingford	118 19 0	
	160	James Burgess	Benson	358 13 6	
	161	George Churchill	Watlington	30 4 6	507 17 0
Rochester	162	Richard Hopkins	Deptford	2,718 9 3	
	163	Luke Kelly	Lordship Lane	12 14 3	
	164	George Dommett	Camberwell	111 4 9	
	165	Thomas Hull	Ditto	666 7 0	
	166	Henry Mabb and Co.	Chatham	2,734 8 3	6,243 3 6
Sheffield	167	Thomas Rhodes	Bawtry	278 4 6	
	168	John Shuttleworth	Sheffield	6,430 18 6	6,709 3 0
Stourbridge	169	Thomas Adkins and Co.	Smethwick Blue Gates	34,362 6 6	
	170	John Stevenson and Co.	Tipton	9,045 18 0	
	171	John Lloyd	Bridgnorth	477 14 3	43,885 18 9
Suffolk	172	Edward Brown	Clare	743 2 6	
	173	Mann and Aldred	Brook-street	784 15 0	
	174	John Triggs Winnys	Nayland	925 11 3	
	175	Charles Colchester	Ipswich	8,767 8 6	11,220 17 3
Surrey	176	Thomas Paris	Egham	164 12 3	
	177	Mary Wakeling	Mitcham	462 2 9	
	178	Samuel Embden	Croydon	28 4 0	
	179	John Jones	Ditto	77 0 0	
	180	Samuel Moate	Brompton	17,902 18 3	
	181	Henry Birks	Chelsea	711 5 6	
	182	Lawrence Rowe and Co.	Bremford	69,663 8 6	89,009 11 3
Sussex	183	William Evershel	Arundel	3,813 14 0	
	184	Thomas Evershed	Cliffe	4,010 0 0	
	185	Thomas Evershed	Horsham	742 16 6	
	186	William Colbatch	Worthing	322 6 3	8,888 16 9
Wellington	187	John Sanders	North Petherton	226 0 6	
	188	Sarah Maynard and Co.	Ruishton	331 17 6	
	189	Matthew Coleman	Corfe	9 2 9	
	190	Samuel Parsons	Taunton	643 0 3	
	191	Robert Bucknell	Ditto	182 12 9	
	192	Charles Welsh	Lydiard	28 13 0	
	193	Samuel Gould	Sherborne	80 16 9	
	194	Giles Lang	Ilminster	62 16 9	
	195	Thomas Coate	Drayton	127 6 0	
	196	John Skinner	Uffculm	200 18 6	
	197	Robert Skinner	Cullumpton	205 11 6	
	198	James Tatterdall	Wellington	30 18 6	
	199	James Baker	Ditto	60 13 6	2,190 8 3
Worcester	200	John Gardner	Wellsbourne	145 16 3	
	201	James Pearce	Evesham	52 3 6	
	202	Joseph Martin	Pershore	167 8 3	
	203	Fardon and Co.	Millpound	31,035 18 3	31,401 6 3
York	204	Beilby Lee	Selby	3,886 4 3	3,886 4 3

No. 13.

Names of the several Soap-makers in England and Scotland.

A Return, specifying the Names of the Soap-makers in England and Scotland,—*continued*.

ENGLAND,—*continued*.

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
London, within the Limits of the Chief Office.	205	Smith and Baldribb	Bermondsey-new-road	8,976 2 9	
	206	John Scully	Gun-alley	1,232 9 6	
	207	John Scully	Ditto	1,093 17 0	
	208	Robert James Johnson	Millpond-street	133 11 6	
	209	Job Shepperson	Baalzephon-street	3,167 11 0	
	210	Thomas Bastou	Latam-buildings, Boro'	1,207 3 3	
	211	Thomas Scully	Grange-road	666 10 6	
	212	Barlow and Anderson	Gt. Suffolk-st. Borough	14,318 8 0	
	213	Goodman and Ballin	New Park-street	4,979 15 1½	
	214	Ben. T. and. W. Hawes	Old Barge-house	79,288 0 1	
	215	Smythe and Percival	Green-street	10,531 4 0	
	216	George Bowdery	Green-street	404 14 6	
	217	Joseph Smith	Waterloo-road	762 2 0	
	218	John George	Glocester-street	697 13 3	
	219	Wm. and Jos. Smith	Belvedere-road	6,829 14 6	
	220	George Thomas Baxter	Carlisle-lane	11,087 8 9	
	221	Ann Serjeant	Mount-street	1,157 6 0	
	222	John Hunt	Broad-street	4,496 7 9	
	223	Ann Kitchinham	Devonshire-street	2 4 2¼	
	224	Abraham Young	Manifold-place	22 6 10	
	225	Thomas Roberts	York-street, Westminster	835 11 8½	
	226	Woolley and Marshall	Denmark-street	19,943 19 5	
	227	Sam. and Tho. Morgan	Tottenham-court-road	1,483 19 6	
	228	Robert Adams	Leather-lane	371 6 3	
	229	John Cotton	Eyre-street	260 17 6	
	230	William Ball	Old Fish-street	2,444 11 3	
	231	David Gibbs	Milton-street	5,584 18 9	
	232	John Burke	Golden-lane	3,962 9 0	
	233	Wm. Geo. Colchester	Barbican	568 7 9	
	234	Henry Cox	Goswell-street	5,694 18 6	
	235	John King	Kingsland-road	445 11 0	
	236	Charles Williams	Compton-street	16,740 16 7	
	237	John King	St. John-street	1,127 15 9	
	238	Thomas Brown	New-inn-yard, Shoreditch	499 4 6	
	239	Thomas Horncastle	Market-street	511 0 3	
	240	George Swan	Paul-street	1,622 13 6	
	241	Willis and Soddy	Keate-street	6,498 5 0	
	242	George Hearn	Curtain-road	2,319 17 3	
	243	Charles Cleaver	Curtain-road	16 7 3	
	244	Thomas Horncastle	Church-row, Aldgate	3,321 4 3	
	245	Henry J. Price	New-street	6,042 11 9	
	246	Josiah Moate	Cannon-street-road	6,326 15 6	
	247	Thomas Stevens	Rosemary-lane	1,410 14 9	
	248	John Cook	Goodman's-yard	24,315 2 4	
	249	John Stevens	Rosemary-lane	1,101 0 6	
	250	John Knight	Old Gravel-lane	2,489 2 9	
	251	John B. Hanbury	Ratcliffe-highway	8,356 5 9	
	252	Robert Charles	High-street, Wapping	48,379 19 0	
	253	Morris Lee	Coleman-street	2,182 2 6	
	254	Robert S. Sturtevant	Church-street	13,166 1 3	
	255	James Soames	Wheeler-street	33,460 16 0	
	256	Charles Tripp	Rosemary-lane	116 14 9	
	257	James Percival	Whitechapel-road	1,041 10 6	
	258	Francis Shepperson	St. Pancras	3,278 17 0	
	259	John Crossby	Old Montague-street	1,199 13 9	
					378,175 13 6¼
				Total England £	1,418,832 4 0

SCOTLAND.

Aberdeen	1	Robert Davidson	Aberdeen	10,990 13 9	10,990 13 9
Ayr	2	William Sim	Paisley	11,173 3 0	
	3	William Sim	Ditto	3,899 16 9½	
	4	James Likly	Greenock	187 15 9	
	5	John Baird	Ayr	223 10 9	
	6	Alexander Lawrie	Ayr and Newton	349 17 9	
	7	Donaldson and Sons	Ayr	155 0 3	
	8	Donaldson and Sons	Ditto	119 6 8½	
					16,108 10 10¾
Dumfries	9	Michael Wallis	Stranraer	103 17 9	103 17 9
Edinburgh	10	W. Taylor and Co.	Leith	16,669 11 9	
	11	W. Taylor and Co.	Ditto	5,730 18 3	
					22,400 10 0
Fife	12	Robert Lawrie	Dumfermline	3,300 19 0	3,300 19 0
Glasgow	13	Chas. Tennant and Co.	St. Rollox	30,240 18 0	
	14	David Smith	Camlackie	1,320 19 1½	
	15	John Gow	Glasgow	1,274 14 6	
	16	Charles Boyd	Anderston	2,493 15 6	
	17	Charles Boyd	Ditto	2,378 9 11½	

A Return, specifying the Names of the Soap-makers in England and Scotland,—*continued.*

No. 13.

Names of the several Soap-makers in England and Scotland.

SCOTLAND,—*continued.*

Collection.	Number.	Name.	Where situate.	Amount of Duty. £ s. d.	Total. £ s. d.
Glasgow	18	Andrew Nisbet	Glasgow	3,392 5 9	
	19	Andrew Nisbet	Ditto	2,807 1 10¾	
	20	James Barclay	Ditto	1,119 11 9	
	21	William Henderson	Ditto	5,968 18 0	
	22	William Henderson	Ditto	1,523 14 4½	
	23	Ferguson and Burns	Ditto	2,392 18 0	
	24	Ferguson and Burns	Ditto	1,791 17 4½	
	25	James Drysdale	Port Dundas	2,419 9 3	
	26	James Drysdale	Ditto	1,521 6 9¾	
	27	J. and D. B. Nevin	Ditto	2,448 5 2	
	28	James M'Alley	Ditto	1,742 18 9	
	29	James M'Alley	Ditto	1,956 3 1¾	
	30	Dick and Co.	Ditto	2,817 3 6	
	31	Dick and Co.	Ditto	2,247 11 8¾	71,858 2 6¾
Haddington	32	George James	Dunbar	4,057 11 6	
	33	Thos. Wm. Paterson	Preston Pans	11,007 11 9	15,065 3 3
Linlithgow	34	Campbell Innes	Queensferry	68 7 9	68 7 9
Montrose	35	George Crawford	Montrose	4,510 10 9	4,510 10 9
Stirling	36	Alexander Munnock	Stirling and Shore	2,238 15 6	
	37	Alexander Munnock	Ditto	2,234 2 0	4,472 17 6
			Total Scotland		148,879 13 2½

		£ s. d.
Totals Collected	England	1,418,832 4 0
	Scotland	148,879 13 2½
Total Great Britain		1,567,711 17 2½

Note.—The number and expense of the Officers employed in the collection of the Duty on Soap cannot be stated with any degree of accuracy; the surveys of the officers being so arranged as to comprehend the charging of Duty under several heads, and other incidental business. Some estimate has however been attempted upon the following principle: the total number of officers in a collection, who, in the course of their ordinary business, have under survey the manufacturers of Soap, for example, has been ascertained, as well as the number of manufacturers, the extent of their operations, their local situation, and such other circumstances as might operate as facilities or otherwise in securing the Duty:—an estimate has then been formed of the portion of time which might probably be occupied by such officers in the performance of duty arising out of that particular survey, and an attempt has thus been made to deduce the amount of saving in salaries that might possibly accrue, in the event of the Duty ceasing.

For example, in the collection of Bristol there are fifteen manufacturers of Soap, who are surveyed by twenty-five officers and assistants, besides the supervisors, all of whom perform other duties. The calculation upon the above data is, that so much of the time of those officers is occupied in the particular survey in question, as is equivalent to the time of fourteen officers when fully employed: in other words, that if that number of officers could be employed in collecting that Duty alone, it would be sufficient employment to occupy the whole of their time; and, consequently, that the repeal of the Duty would allow of the discontinuance of fourteen officers in that collection.

A similar calculation has been adopted for the other collections, and the result is, that the aggregate annual saving is thus computed to amount to £22,230.

Excise Office, London,
11th Dec. 1833.

G. A. Cottrell,
First General Accountant.

Appendix No. 14.

No. 14.

Total Amount of Soap Duty, and Total Quantity made in the year ended 5th Jan., 1835.

A RETURN of the Total Amount of Soap Duty, and Total Quantity made in the Year ended 5th January, 1835.

	Amount of Duty. £. s. d.	Number of Pounds. Hard Soap.	Soft Soap.
Year ended 5th Jan. 1835 England	854,788 11 1	132,027,352	7,108,225
Year ended 5th Jan. 1835 Scotland	90,700 7 8	12,316,691	3,293,056
Great Britain	945,488 18 9	144,344,043	10,401,281

Excise Office, London,
29th September, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 15.

No. 15.

Prosecutions against Soap-makers.

A RETURN of all Prosecutions against Soap-makers, specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted, in each of the last Three Years.

Number.	Offence.	Amount of Penalty. Awarded.	Recovered.	Remitted.	
	Year 1832.				
	ENGLAND.	£ s. d.	£ s. d.	£ s. d.	
1	Sending out soap with false certificates	200 0 0	200 0 0		
2	Concealing soap to evade the duty	700 0 0	. .	. .	Liberated on bond to pay when able.
3	Ditto	500 0 0	. .	. .	Absconded.
4	Ditto	500 0 0	. .	. .	Proceedings stayed.
5	Ditto	250 0 0	250 0 0		
6	Making false entries in the allowance-book	100 0 0	100 0 0		
7	Concealing soap to evade the duty	150 0 0	150 0 0		
8	Importing soap without certificate or payment of duty	25 0 0	10 0 0	15 0 0	
9	Importing soap without payment of duty	25 0 0	10 0 0	15 0 0	
10	Privately making soap to evade the duty	25 0 0	25 0 0		
11	Importing soap without payment of duty	2 0 0	2 0 0		
12	Ditto	0 10 0	0 10 0		
13	Importing soap without proper certificate	10 0 0	10 0 0		
14	Hawking soap without licence	10 0 0	. .	. .	Imprisoned.
15	Assisting at a private soap manufactory	30 0 0	. .	. .	Ditto.
16	Removing soap without payment of duty	100 0 0	. .	. .	Body warrant issued.
17	Privately making soap	500 0 0	. .	. .	Ditto.
18	Ditto	100 0 0	. .	. .	Ditto.
19	Concealing soap to evade the duty	25 0 0	. .	. .	Ditto.
20	Ditto	500 0 0	. .	. .	Absconded.
21	Not filling up counterpart of certificate-book to correspond with quantity sent out.	200 0 0	. .	. .	Ditto.
22	Depositing soap to evade the duty	50 0 0	. .	. .	Imprisoned.
23	Removing soap to evade the duty	100 0 0	. .	80 0 0	Absconded.
24	Ditto	100 0 0	5 0 0	95 0 0	
25	Depositing soap to evade the duty	100 0 0	. .	. .	Imprisoned.
26	Removing soap to evade the duty	50 0 0	50 0 0		
27	Using unentered premises	10 0 0	10 0 0		
28	Concealing soap to evade the duty	500 0 0	. .	450 0 0	Absconded.
	SCOTLAND.				
1	Removing soap without payment of duty	200 0 0	200 0 0		
2	Removing soap without certificate, and depositing and concealing the same to evade the duty	100 0 0	100 0 0		
3	Removing soap before payment of duty	50 0 0	50 0 0		
4	Importing soap without payment of duty	25 0 0	2 0 0	23 0 0	
5	Deforcing officer and rescuing seizure	50 0 0	. .	. .	Imprisoned.
6	Ditto	50 0 0	. .	. .	Absconded.
7	Ditto	50 0 0	. .	. .	Ditto.
8	Importing soap without payment of duty	25 0 0	12 10 0	12 10 0	
9	Ditto	50 0 0	. .	. .	Defendant dead.
10	Ditto	25 0 0	. .	. .	Unsettled.
11	Ditto	25 0 0	25 0 0		
12	Removing soap before payment of duty	25 0 0	12 10 0	12 10 0	
	IRELAND.	Nil.	Nil.	Nil.	
	Year 1833.				
	ENGLAND.				
1	Concealing soap in an unentered room to evade the duty.	1,200 0 0	. .	. .	Absconded.
2	Concealing soap to evade the duty	500 0 0	. .	. .	Insolvent.
3	Making false entries in the allowance-book	100 0 0	100 0 0		
4	Concealing soap to evade the duty	500 0 0	. .	. .	Absconded.
5	Ditto	500 0 0	. .	. .	Ditto.
6	Making false entries in the allowance-book	50 0 0	. .	. .	Proceedings stayed.
7	Sending out soap without certificate	100 0 0	100 0 0		
8	Ditto	50 0 0	50 0 0		
9	Ditto	50 0 0	50 0 0		
10	Ditto	50 0 0	50 0 0		
11	Making false entries in the allowance-book	50 0 0	50 0 0		
12	Concealing soap to evade the duty	150 0 0	150 0 0		
13	Removing soap without payment of duty	50 0 0	50 0 0		
14	Sending out soap without certificate	300 0 0	59 0 0	. .	Imprisoned.
15	Removing soap without payment of duty	50 0 0	50 0 0		
16	Ditto	50 0 0	50 0 0		
17	Ditto	30 0 0	30 0 0		
18	Ditto	50 0 0	50 0 0		
19	Ditto	200 0 0	. .	. .	Imprisoned.
20	Ditto	25 0 0	25 0 0		
21	Concealing soap to evade the duty	500 0 0	209 17 9	. .	Imprisoned.
22	Sending out soap without certificate	500 0 0	32 2 8	. .	Absconded.
23	Charging copper without notice	150 0 0	150 0 0		

A Return of all Prosecutions against Soap-makers,—*continued*.

No. 15.

Prosecutions against Soap-makers.

Number.	Offence.	Amount of Penalty. Awarded. £ s. d.	Recovered. £ s. d.	Remitted. £ s. d.	
	Year 1833.				
	ENGLAND,—*continued*.				
24	Concealing soap to evade the duty	100 0 0	. .	. .	Imprisoned.
25	Removing soap without payment of duty	25 0 0	25 0 0		
26	Ditto	100 0 0	. .	. .	Imprisoned.
27	Not having the word "soap" marked on packages	2 0 0	2 0 0		
28	Importing soap without certificate or payment of duty	25 0 0	10 0 0	15 0 0	
29	Ditto	25 0 0	5 0 0	20 0 0	
30	Not making entry as a soap-maker	25 0 0	. .	. .	Body warrant issued.
31	Importing soap without certificate or payment of duty	30 0 0	30 0 0		
32	Ditto	100 0 0	. .	. .	Body warrant issued.
33	Concealing soap to evade the duty	125 0 0	. .	. .	Ditto.
34	Removing and depositing soap to evade the duty	25 0 0	. .	. .	Ditto.
35	Concealing soap to evade the duty	25 0 0	0 10 0	24 10 0	
36	Ditto	25 0 0	1 0 0	24 0 0	
37	Removing and depositing soap to evade the duty	25 0 0	. .	. .	Unsettled.
38	Concealing soap to evade the duty	25 0 0	1 0 0	24 0 0	
39	Receiving a quantity of soap disagreeing with certificate	0 10 0	0 10 0		
40	Ditto	0 10 0	0 10 0		
41	Making soap without licence	100 0 0	1 0 0	99 0 0	
42	Concealing soap to evade the duty	500 0 0	. .	375 0 0	Absconded.
43	Removing soap to evade the duty	100 0 0	25 0 0	75 0 0	
44	Concealing soap to evade the duty	100 0 0	25 0 0	75 0 0	
45	Ditto	500 0 0	. .	375 0 0	Imprisoned.
46	Making soap without licence	100 0 0	0 10 0	99 10 0	
47	Removing soap to evade the duty	25 0 0	25 0 0		
	SCOTLAND.				
1	Importing soap without payment of duty	25 0 0	1 10 6	23 9 6	
2	Ditto	25 0 0	3 3 0	21 17 6	
3	Ditto	25 0 0	. .	. .	Insolvent.
4	Ditto	25 0 0	. .	. .	Ditto.
5	Ditto	25 0 0	2 2 0	22 18 0	
6	Ditto	25 0 0	5 0 0	20 0 0	
7	Ditto	25 0 0	5 0 0	20 0 0	
8	Ditto	25 0 0	5 0 0	20 0 0	
9	Ditto	25 0 0	20 0 0	5 0 0	
10	Ditto	25 0 0	12 10 0	12 10 0	
	IRELAND.	Nil.	Nil.	Nil.	
	Year 1834.				
	ENGLAND.				
1	Damaging a soap-lock, and using an unentered room	150 0 0	150 0 0		
2	Importing soap without proper certificate	200 0 0	200 0 0		
3	Removing soap to evade the duty	18 0 0	18 0 0		
4	Ditto	18 0 0	18 0 0		
5	Ditto	18 0 0	18 0 0		
6	Ditto	200 0 0	64 12 0	. .	Absconded.
7	Importing soap without certificate or payment of duty	50 0 0	50 0 0		
8	Making soap illegally	500 0 0	. .	. .	Absconded.
9	Removing soap to evade the duty	20 0 0	20 0 0		
10	Concealing soap to evade the duty	350 0 0	350 0 0		
11	Ditto	100 0 0	. .	. .	Proceedings suspended.
12	Ditto	150 0 0	150 0 0		
13	Importing soap illegally	25 0 0	25 0 0		
14	Ditto	25 0 0	. .	. .	Unsettled.
15	Depositing soap to evade the duty	0 18 0	. .	. .	Body warrant issued.
16	Ditto	100 0 0	50 0 0	. .	Proceedings suspended.
17	Importing soap to evade the duty	25 0 0	5 0 0	20 0 0	
18	Making soap without licence	100 0 0	1 0 0	99 0 0	
	SCOTLAND.				
1	An increase on reweighing trader's stock, occasioned by his using false weights	400 0 0	400 0 0		
2	Removing and concealing soap to evade the duty	20 0 0	20 0 0		
3	Importing soap without payment of duty	50 0 0	1 0 0	49 0 0	
4	Ditto	25 0 0	. .	. .	Absconded.
	IRELAND.	Nil.	Nil.	Nil.	

Excise Office, London,
22nd June, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 16.

No. 16. Total Number of Soap-makers in the United Kingdom.

A RETURN of the total Number of Soap-makers in the United Kingdom, distinguishing England, Scotland, and Ireland respectively.

	Number.
England	263
Scotland	39
Ireland (Number of Licences granted)	214
The United Kingdom	516

Excise Office, London, 4th May, 1835.

J. H. Wingrave. For First General Accountant.

Appendix No. 17.

A RETURN of the total Amount of Soap Duty, and total Quantity made, in each of the Years ended 5th January 1832, 1833, and 1834, specifying also the Amount and Quantity in the Half Years 1833.

	Year ended 5th January, 1832.			Year ended 5th January, 1833.		
	Amount of Duty.	Quantities Charged.		Amount of Duty.	Quantities Charged.	
		Hard.	Soft.		Hard.	Soft.
	£ s. d.	lbs.	lbs.	£ s. d.	lbs.	lbs.
England	1,302,227 9 11	99,906,747	7,322,489	1,418,932 12 6	109,112,154	7,547,067
Scotland	131,589 17 8½	9,174,197	2,319,418	150,237 15 11½	10,383,569	2,803,636
Great Britain	1,433,817 7 7½	109,080,944	9,641,907	1,569,170 8 5½	119,495,723	10,350,703

	Half Year ended 5th July, 1833.			Half Year ended 5th January, 1834.			Total. Year ended 5th January, 1834.		
	Amount of Duty.	Quantities Charged.		Amount of Duty.	Quantities Charged.		Amount of Duty.	Quantities Charged.	
		Hard.	Soft.		Hard.	Soft.		Hard.	Soft.
	£ s. d.	lbs.	lbs.	£ s. d.	lbs.	lbs.	£ s. d.	lbs.	lbs.
England	594,311 19 7½	54,588,852	3,412,635	469,679 9 5	71,893,463	4,882,655	1,063,991 9 0½	126,482,315	8,295,290
Scotland	58,811 18 1½	4,868,455	1,371,588	51,595 1 6½	6,869,967	2,064,278	110,406 19 8	11,738,422	3,435,866
Great Britain	653,123 17 9	59,457,307	4,784,223	521,274 10 11½	78,763,430	6,946,933	1,174,398 8 8½	138,220,737	11,731,156

Excise Office, London, 4th May, 1835.

J. H. Wingrave, For First General Accountant.

Appendix No. 18.

No. 18. Amount of Drawbacks or Allowances on Soap in each of the last Five Years.

A RETURN of the Amount of Drawbacks or Allowances on Soap in each of the Five Years ended 5th January, 1835.

	Amount of Drawbacks.	Amount of Allowances.			Total Drawbacks and Allowances.
		On Soap used in Manufactures.	For Overcharges, &c	Total.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
England	177,786 13 5	82,157 2 11	29 14 3	82,186 17 2	259,973 10 7
Scotland	6,454 1 4	8,020 0 6	. . .	8,020 0 6	14,474 1 10
Year ended 5th January, 1831	184,240 14 9	90,177 3 5	29 14 3	90,206 17 8	274,447 12 5
England	189,833 8 3	94,758 2 1	90 11 3	94,848 13 4	284,682 1 7
Scotland	4,657 19 4	9,923 17 11	. . .	9,923 17 11	14,581 17 3
Year ended 5th January, 1832	194,491 7 7	104,682 0 0	90 11 3	104,772 11 3	299,263 18 10
England	271,328 18 6	90,963 6 3	. . .	90,963 6 3	362,292 4 9
Scotland	5,674 12 2	9,331 1 0	. . .	9,331 1 0	15,005 13 2
Year ended 5th January, 1833	277,003 10 8	100,294 7 3	. . .	100,294 7 3	377,297 17 11
England	242,192 9 10	88,313 4 10	50 11 0	88,363 15 10	330,556 5 8
Scotland	7,971 19 5	6,277 2 4	12 10 0	6,289 12 4	14,261 11 9
Year ended 5th January, 1834	250,164 9 3	94,590 7 2	63 1 0	94,653 8 2	344,817 17 5
England	145,468 7 11	50,197 11 9	. . .	50,197 11 9	195,665 19 8
Scotland	3,093 13 1	6,875 2 0	. . .	6,875 2 0	9,968 15 1
Year ended 5th January, 1835	148,562 1 0	57,072 13 9	. . .	57,072 13 9	205,634 14 9

Excise Office, London, 18th May, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 19.

ACCOUNT of the Quantity of Soap upon which Excise Duty has been received in each Year from the period of the Consolidation of the Excise Revenue, distinguishing England, Scotland, and Ireland, exhibiting in each Year the Rate of Duty, and the Amount of Duty received; also the Rate and the Amount of the Countervailing Duty paid; and also the Rate and the Amount of Drawback paid.

		CHARGED WITH DUTY.									EXPORTED.				
		Made.					Imported from Ireland.								
		Hard.		Soft.		Amount of Duty.	Hard.		Soft.		Amount of Countervailing Duty.	Hard.		Soft.		Amount of Drawback.
		lbs.	Rate per lb.	lbs.	Rate per lb.		lbs.	Rate per lb.	lbs.	Rate per lb.		lbs.	Rate per lb.	lbs.	Rate per lb.	
			d.		d.	£ s. d.		d.		d.	£ s. d.		d.		d.	£ s. d.
Year 1824	England	90,862,015	3	7,078,685	1¾	1,187,390 11 11¾	930	3	. .	1¾	11 12 6	4,561,678	3	56,573	1¾	57,433 9 8½
	Scotland	9,378,805	,,	2,218,800	,,	133,413 16 3	19,603	,,	. .	,,	245 0 9	539,270	,,	26,176	,,	6,931 14 10
	Great Britain	100,240,820		9,297,485		1,320,804 8 2¾	20,533		. .		256 13 3	5,100,948		82,749		64,365 4 6½
Year 1825	England	93,274,096	,,	6,609,206	,,	1,214,118 6 6½	5,455	,,	. .	,,	68 3 9	5,417,062	,,	72,543	,,	63,242 4 7¾
	Scotland	9,343,500	,,	2,301,298	,,	133,574 1 1	114	,,	. .	,,	1 8 6	451,682	,,	10,282	,,	5,720 19 11
	Great Britain	102,617,596		8,910,504		1,347,692 7 7½	5,569		. .		69 12 3	5,868,744		82,825		73,963 4 6¾
Year 1826	England	88,168,593	,,	5,133,349	,,	1,139,538 1 7	7,006	,,	. .	,,	87 11 6	3,841,532	,,	60,277	,,	48,458 13 4
	Scotland	8,676,845	,,	2,145,097	,,	124,101 18 0	7,250	,,	. .	,,	90 12 6	443,353	,,	31,386	,,	5,770 15 4
	Great Britain	96,845,438		7,278,446		1,263,639 19 7	14,256		. .		178 4 0	4,284,885		91,663		54,229 8 8
Year 1827	England	94,566,738	,,	7,288,617	,,	1,235,229 7 9	18,045	,,	. .	,,	225 11 3	6,930,800	,,	44,891	,,	86,962 6 7
	Scotland	9,784,928	,,	2,357,860	,,	139,504 6 7	3,096	,,	. .	,,	38 14 0	819,484	,,	52,891	,,	10,629 4 3
	Great Britain	104,351,666		9,646,477		1,374,733 14 4	21,141		. .		264 5 3	7,750,284		97,782		97,591 10 10
Year 1828	England	98,092,904	,,	7,337,904	,,	1,279,666 17 0	15,744	,,	. .	,,	196 16 0	8,140,193	,,	75,193	,,	102,300 14 0
	Scotland	10,001,550	,,	2,686,761	,,	144,610 6 9¾	83,408	,,	. .	,,	1,042 12 0	743,702	,,	28,416	,,	9,503 9 6
	Great Britain	108,094,454		10,024,665		1,424,277 3 9¾	99,152		. .		1,239 8 0	8,883,895		103,609		111,804 3 6
Year 1829	England	93,293,852	,,	6,730,720	,,	1,215,251 6 4	26,690	,,	5,940	,,	376 18 9	8,959,871	,,	112,116	,,	112,815 18 1
	Scotland	9,638,586	,,	2,332,258	,,	137,488 7 5½	82,833	,,	. .	,,	1,035 8 3	670,756	,,	33,024	,,	8,625 5 0
	Great Britain	102,932,438		9,062,978		1,352,739 13 9½	109,523		5,940		1,412 7 0	9,630,627		145,140		121,441 3 1
Year 1830	England	106,957,748	,,	7,549,461	,,	1,392,020 0 3	35,146	,,	. .	,,	439 6 6	14,167,258	,,	95,444	,,	177,786 13 5
	Scotland	10,212,215	,,	2,660,058	,,	147,048 19 0¾	119,211	,,	. .	,,	1,490 2 9	495,400	,,	35,872	,,	6,454 1 4
	Great Britain	117,169,963		10,209,519		1,539,068 19 3¾	154,357		. .		1,929 9 3	14,662,658		131,316		184,240 14 9
Year 1831	England	99,873,535	,,	7,322,489	,,	1,301,812 6 11	33,212	,,	. .	,,	415 3 0	15,153,796	,,	56,361	,,	189,833 8 3
	Scotland	9,072,496	,,	2,319,418	,,	130,318 12 5½	101,701	,,	. .	,,	1,271 5 3	346,765	,,	44,352	,,	4,657 19 4
	Great Britain	108,946,031		9,641,907		1,432,130 19 4½	134,913		. .		1,686 8 3	15,500,561		100,713		194,491 7 7
Year 1832	England	109,104,120	,,	7,547,067	,,	1,418,832 4 0	8,034	,,	. .	,,	100 8 6	21,661,950	,,	76,053	,,	271,328 18 6
	Scotland	10,278,566	,,	2,803,636	,,	148,925 5 2½	105,003	,,	. .	,,	1,312 10 9	416,542	,,	64,160	,,	5,674 12 2
	Great Britain	119,382,686		10,350,703		1,567,757 9 2½	113,037		. .		1,412 19 3	22,078,492		140,213		277,003 10 8
Year 1833	England	37,033,553	,,	2,378,410	,,	1,063,884 6 9½	3,366	,,	. .	,,	107 2 3	13,377,010	,,	242,849	,,	242,192 9 10
		89,434,990	1½	5,916,880	1		10,406	1½				11,699,396	1½	21,088	1	
	Scotland	3,121,499	3	941,079	1¾	107,555 7 10	44,078	3	. .	,,	2,851 11 10	456,185	3	209,816	1¾	7,971 19 5
		8,204,746	1½	2,494,787	1		368,099	1½				118,275	1½	128	1	
	Great Britain	137,794,788		11,731,156		1,171,439 14 7½	425,949		. .		2,958 14 1	25,650,866		473,881		250,164 9 3
Year 1834	England	131,979,433	1½	7,108,225	1	854,489 1 2½	47,919	1½	. .	,,	299 9 10½	10,281	3	59,932	1	145,468 7 11
												23,214,427	1½			
	Scotland	11,925,464	,,	3,247,200	,,	88,064 3 0	391,227		45,856	1	2,636 4 8½	493,565	,,	2,130	,,	3,093 13 1
	Great Britain	143,904,897		10,355,425		942,553 4 2½	439,146		45,856		2,935 14 7	23,718,273		62,062		148,562 1 0

Note.—It is necessary to observe that the Duty on Soap does not extend to Ireland, and the above Account of Soap Exported comprises the quantities ported to Ireland as well as those to foreign parts.

Excise Office, London,
12th May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 20.

No. 20.

Quantities of Hard and Soft Soap exported to Ireland.

A RETURN showing the Quantities of Hard and Soft Soap exported to Ireland in each of the last Five Years.

	Pounds Weight of Soap exported to Ireland, from				Total.	
	England.		Scotland.			
	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
Years . 1830	6,559,461	85,792	. .	35,200	6,559,461	120,992
1831	7,971,494	53,248	. .	44,032	7,971,494	97,280
1832	10,714,263	56,512	. .	63,744	10,714,263	120,256
1833	10,855,369	155,009	138,573	209,752	10,993,942	364,761
1834	11,258,526	52,004	. .	1,600	11,258,526	53,604

Excise Office, London, 18th May, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 21.

No. 21.

Number of Licences granted to Soap-makers in Ireland.

A RETURN of the Number of Licences granted to Soap-makers in Ireland, in each of the last Five Years, specifying the Rate of such Licences.

	Number.	Rate.
		£ s. d.
Years. . . . 1830	278	4 0 0
1831	256	,,
1832	237	,,
1833	224	,,
1834	214	,,

Excise Office, London, 21st May, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 22.

No. 22.

Amount of Allowances paid for Soap and Starch.

A RETURN of the Amount of Allowances paid for Soap and Starch under each of the various Heads of Silk, Wool, Linen, Flax, or Cotton, in the Year ended 5th January, 1833.

	Great Britain.				Total.
	Amount of Allowances paid to the Manufacturers of				
	Silk.	Wool.	Linen.	Flax or Cotton.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Soap .	16,588 17 4	65,122 7 6¼	1,063 11 3	17,555 10 7½	100,330 6 8¾
Starch	. . .	. . .	562 17 3½	20,023 8 1½	20,586 5 5

Excise Office, London, 6th November, 1833.

G. A. Cottrell, First General Accountant.

Appendix No. 23.

A RETURN of the Amount of Allowances paid for Soap and Starch, under each of the various Heads of Silk, Wool, Linen, Flax, or Cotton, in each of the years ended 5th January, 1834 and 1835.

	Allowances for Soap used in the Manufacture of				Allowances for Starch used in the Manufacture of				Total Allowances on Soap and Starch.
	Silk.	Wool.	Linen.	Flax or Cotton. Total.	Silk.	Wool.	Linen.	Flax or Cotton. Total.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d. £ s. d.			£ s. d.	£ s. d. £ s. d.	£ s. d.
England	15,935 8 10¾	58,128 18 2	566 3 6	13,682 14 3¼ 88,313 4 10	..	..	42 19 8	10,860 17 3 10,903 16 11	99,217 1 9
Scotland	274 8 4¾	3,033 4 3	355 11 8	2,613 18 0¾ 6,277 2 4	..	..	571 8 7	6,351 16 3 6,923 4 10	13,200 7 2
Year ended 5th Jan. 1834.	16,209 17 3	61,162 2 5	921 15 2	16,296 12 4 94,590 7 2	..	..	614 8 3	17,212 13 6 17,827 1 9	112,417 8 11
England	9,400 12 2¾	32,728 19 3¾	305 13 7	7,762 6 8¾ 50,197 11 9	..	..	97 12 0	20,312 19 1 20,410 11 1	70,608 2 10
Scotland	516 0 10¾	2,951 2 7¾	204 4 9	3,203 13 8¾ 6,875 2 0	..	..	443 6 9	11,969 15 6 12,413 2 3	19,293 4 3
Year ended 5th Jan. 1835.	9,916 13 1	35,680 1 11	509 18 4	10,966 0 5 57,072 13 9	..	..	545 18 9	32,282 14 7 32,828 13 4	89,901 7 1

Excise Office, London, 18th May, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 24.

No. 24.

Soap made in each Town in Great Britain, from 5th January, 1834, to 5th January, 1835.

AN ACCOUNT of all Soap made in each Town of Great Britain, distinguishing Hard from Soft, from 5th January, 1834, to 5th January, 1835.

ENGLAND.

Collections.	Towns.	Year ended 5th January, 1835. Hard Soap.	Soft Soap.	Collections.	Towns.	Year ended 5th January, 1835. Hard Soap.	Soft Soap.
		lbs.	lbs.			lbs.	lbs.
Barnstaple	Dunster	3,624		Liverpool	Liverpool	37,806,923	4,726,290
	Stogumber	4,349		Lynn	Holt	62,853	
Bath	Bath	560,643		Newcastle	Newcastle	6,992,960	
	Trowbridge	9,494			North Shields	500,924	
	Chippenham	12,076			Berwick	215,264	
	Warminster	31,919		Northampton	Oakham	14,598	
Bedford	Towcester	228,579		Northwich	Northwich	18,120	
Bristol	Bristol	8,175,696	289,456		Warrington	2,447,790	
Cambridge	Cambridge	30,061			Runcorn	7,492,063	
Canterbury	Canterbury	337,252		Norwich	Norwich	1,167,110	
	Margate	18,817		Oxford	Fairford	4,364	
Chester	Chester	402,733			Burford	2,374	
Coventry	Leicester	17,447			Witney	15,908	
Cumberland	Whitehaven	231,480		Plymouth	Devonport	31,889	
Derby	Derby	201,325			Plymouth	2,910,089	
Dorset	Dorchester	96,412			Newton	2,889	
	Blandford	14,889		Reading	Wallingford	26,477	
	Sturminster	2,185			Wallington	3,754	
	Castle Carey	16,888		Rochester	Deptford	283,435	
Essex	Maldon	171,389			Rochester	39,956	
Exeter	Honiton	4,429		Sheffield	Sheffield	536,472	
	Sidmouth	3,831			Bawtry	6,884	
	Exeter	22,731		Stourbridge	Bridgenorth	30,781	
	Topsham	1,948			Dudley	4,867,187	
Gloucester	Gloucester	1,424,708		Suffolk	Clare	215,894	
	Shipston	3,073			Nayland	68,813	
	Stroud	32,896			Ipswich	1,010,988	
	Thornbury	87,325		Surrey	Staines	19,972	
	Cricklade	2,780			Croydon	28,619	
Grantham	Grantham	2,957			Brompton	1,579,122	
	Stamford	471,548			Brentford	5,357,487	
	Bourn	42,507			Hammersmith	31,560	
Halifax	Halifax	119		Sussex	Arundel	345,344	
Hants	Fareham	101,955			Horsham	74,524	
	Gosport	65,513			Lewes	406,820	
	Petersfield	4,537		Wales, East	Bridgend	224	
	Portsmouth	524,763			Llanelly	40	
Hertford	Barking	57,351		Wellington	Bridgewater	22,177	
	Bow	32,350			Taunton	65,103	
	Edgeware	27,212			Wellington	4,825	
Hull	Hull	3,378,925	760,608		Ufculm	7,905	
	Bridlington	42,986			Collumpton	26,677	
Isle of Wight	Newport	7,637			Ilminster	3,843	
Lancaster	Lancaster	108,043			Langport	4,300	
	Preston	445,465			Sherborne	6,491	
	Chorley	102,024		Worcester	Stratford	13,539	
	Haslington	364,566			Pershore	20,570	
Leeds	Leeds	490,382			Bromsgrove	4,707,949	
	Wakefield	534,011		York	Selby	113,421	
	Barnsley	102,543					
	Bradford	5,802	249,417		Country	99,319,824	6,026,475
Lichfield	Birmingham	279,193	704		London	32,659,609	1,081,750
Lincoln	Louth	224,447					
	Spilsby	22,856			Total England	131,979,433	7,108,225
	Lincoln	111,882					

SCOTLAND.

Aberdeen	Aberdeen	465,127	175,759	Haddington	Dunbar	28,205	
Ayr	Ayr	26,818	57,229		Preston Pans	594,311	
	Paisley	842,262	603,397		Musselburgh	590,439	11,244
	Greenock	63,488		Montrose ⅁	Montrose	374,895	
Dumfries	Stranraer	13,229		Stirling	Stirling	316,616	
Edinburgh	Leith	1,846,517	125,473				
Fife	Dunfermline	270,421			Total Scotland	11,925,464	3,247,200
Glasgow	Glasgow	6,493,136	2,274,098				

Totals collected	England	131,979,433	7,108,225
	Scotland	11,925,464	3,247,200
Great Britain		143,904,897	10,355,425

Excise Office, London,
1st May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 25.

No. 25.
Soap Exported.

AN ACCOUNT of Soap Exported; specifying the Port from whence shipped, and the Amount of Drawback paid thereon, from 5th January, 1834, to 5th January, 1835.

Ports.	Year ended 5th January, 1835.		
	Pounds Weight of Soap exported to Foreign Parts.		Amount of Drawback.
	Hard.	Soft.	£ s. d.
Aberdeen	35,896	. .	224 7 0
Bristol	149,234	. .	932 14 3
Dundee	56,480	. .	353 0 0
Glasgow	51,519	96	322 7 10½
Greenock	225,128	306	1,408 6 6
Hull	24,666	256	155 4 7
Leith	124,542	128	778 18 5
Liverpool	10,245,234	6,168	64,058 8 3
London	1,257,571	1,504	7,923 12 10
Newcastle	237,496	. .	1,484 7 0
Plymouth	25,428	. .	158 18 6
Southampton	7,015	. .	43 16 10½
Sunderland	766	. .	4 15 9
Whitehaven	18,772	. .	117 6 6
Total	12,459,747	8,458	77,966 4 4

Excise Office, London,
1st May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 26.

No. 26.
Soap Exported to Ireland, Hard and Soft.

AN ACCOUNT of all Soap Exported to Ireland, Hard and Soft, the Port from whence shipped and the Amount of Drawback paid thereon, from 5th January, 1834, to 5th January, 1835.

Ports.	Year ended 5th January, 1835.		
	Pounds Weight of Soap exported to Ireland.		Amount of Drawback.
	Hard.	Soft.	£ s. d.
Bristol	1,965	4,480	30 18 11½
Glasgow	. .	1,600	6 13 4
Liverpool	11,067,847	47,524	69,372 1 2½
London	99,114	. .	626 3 3
Runcorn	89,600	. .	560 0 0
Total	11,258,526	53,604	70,595 16 9

Excise Office, London,
1st May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 27.

No. 27.
Soap charged with Duty.

AN ACCOUNT of the Quantities of Soap charged with Duty in each of the Three Quarters ended 10th October, 1834 and 1835.

	England.		Scotland.		Total, Great Britain.	
	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
Quarter ended 5th April, 1834	30,794,689	1,798,977	2,977,206	850,107	33,771,895	2,649,084
,, 5th July ,,	31,989,099	1,474,666	3,218,525	923,286	35,207,624	2,397,952
,, 10th Oct. ,,	38,071,990	1,693,036	3,599,437	746,824	41,671,427	2,439,860
Totals	100,855,778	4,966,679	9,795,168	2,520,217	110,650,946	7,486,896
Quarter ended 5th April, 1835	31,743,621	2,161,630	2,682,533	866,578	34,426,154	3,028,208
,, 5th July ,,	34,148,351	1,798,758	2,852,792	727,457	37,001,143	2,526,215
,, 10th Oct. ,,	39,735,115	2,287,230	2,888,866	1,077,577	42,623,981	3,364,807
Totals	105,627,087	6,247,618	8,424,191	2,671,612	114,051,278	8,919,230

Excise Office, London,
14th November, 1835.

Appendix No. 28.

AN ACCOUNT, from 1st January, 1834, to 1st January, 1835, of the Names of all Persons convicted of defrauding the Revenue arising from the Duties on Soap; the Dates of the Convictions; the Amount of the several Penalties; the Amount paid to the Seizing Officer; and also the Names, Dates, Amount of Penalties, &c., of all the Cases which have been compromised.

No. 28.
Names of all Persons convicted of defrauding the Revenue.

Names of the Persons convicted.	Date of Conviction.	Amount of Penalty.	Amount paid to the Revenue	Amount paid to the Seizing Officer.	Amount compromised.	
	1834.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Cartlege, John	Hilary Term	100 0 0	..	..	..	Imprisoned.
Hobbs, James	Trinity ditto	150 0 0	150 0 0			
James, William	Hilary ditto	150 0 0	150 0 0			
Poole, Edgar Skilton, John	25th Jan.	..	150 0 0	23 7 0	150 0 0	
Green, Thomas	14th Jan.	..	50 0 0	19 9 3½	50 0 0	
Threfall, John, and four others.	Trinity Term	350 0 0	350 0 0	..	..	Penalty only recently paid; and sum payable to the seizing officer not yet ascertained.
Delahoyd, John, Keen, John, and five others.	Ditto	100 0 0	..	..	..	Proceedings for the recovery of the penalty suspended.
Jenkins, William	21st August	12 10 0	12 10 0	6 5 0		
Carson, James	14th October	20 0 0	..	..	..	Proceedings depending
Reed, William	1st Nov.	..	50 0 0	13 16 3	50 0 0	
Reed, James	6th June	..	200 0 0	45 3 6½	200 0 0	
Dommet, George	Hilary Term	500 0 0	35 2 8	..	..	Ditto.
Hull, Thomas	17th Jan.	300 0 0	..	..	..	Imprisoned and liberated.
Jones, John	14th May	200 0 0	59 10 2	..	..	Proceedings depending for the recovery of the remainder of the penalty.
Kelly, Hugh	21st Jan.	0 18 0	..	..	..	Proceedings depending
Evans, John	18th October	..	30 0 0	14 17 1	30 0 0	
Armstrong, Stephen	19th April	..	25 0 0	8 2 2	25 0 0	
Rose, George	22nd ,,	..	25 0 0	7 9 7	25 0 0	
Barber, George	24th ,,	..	18 0 0	3 12 3	18 0 0	
Lee, Morriss	Hilary Term	500 0 0	209 17 9	3 6 0		
Young, William, alias Stevens, William	14th April	50 0 0	..	..	..	Warrant suspended by summary court until he again offends.
Davidson, Robert	10th October 1835.	..	405 6 11	172 10 3	405 6 11	
Ferguson, Alexander	1st Jan. 1834.	..	20 0 0	9 15 11	20 0 0	
Murdock, Alexander	12th August	50 0 0	..	..	20 0 0	Unsettled.
M'Lintock, John	,,	25 0 0	..	..	..	Ditto.

Excise Office, London,
1st May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 29.

AN ACCOUNT of the Gross Revenue derived from Soap, from the time of the Reduction of the Duty until 5th January, 1834.

No. 29.
Gross Revenue derived from Soap.

Great Britain . . . . (Gross Revenue) . £647,015 9 11

Excise Office, London,
8th August, 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 30.

AN ACCOUNT of Barilla retained for Home Consumption in each of the last five Years, with the Rates and Amount of Duty received thereon.

No. 30.
Barilla retained for Home Consumption.

Years.	Quantity.	Rate of Duty per Cwt.	Gross Receipt of Duty.	Deduct Drawback on Barilla used in Bleaching, Repayments on Over-entries, &c.	Net Produce.
	Cwt.		£	£	£
1830	276,819	5s. to 14th December 2s. from 14th December	65,861	17,862	47,999
1831	252,484	2s.	25,034	15,577	9,457
1832	274,722	,,	27,378	5,018	22,360
1833	219,470	,,	21,640	4,944	16,696
1834	180,487	,,	17,752	4,462	13,290

Inspector-General's Office, Custom House, London,
25th May, 1835.

W. Irving.

Appendix No. 31.

No. 31.

Mineral Alkali retained for Home Consumption.

AN ACCOUNT of Mineral Alkali (not being Barilla) retained for Home Consumption in each of the last five Years, with the Rates and Amount of Duty received thereon.

Years.	Quantity.	Rate of Duty per Cwt.	Net Amount of Duty received.
	Cwts. qrs. lbs.		£ s. d.
1830	0 2 0	2s. if from East Indies,	0 15 0
1831	3 2 4	11s. 4d. if otherwise imported,	0 17 11
1832	10 1 13	and if not containing a greater	14 18 2
1833	32 1 0	proportion of mineral alkali than	6 15 8
1834	2 0 17	20 per centum.	2 10 2

Inspector-General's Office, Custom House, London, 26th May, 1835. Wm. Irving.

Appendix No. 32.

No. 32.

Pearl and Pot Ashes retained for Home Consumption.

AN ACCOUNT of Pearl and Pot Ashes retained for Home Consumption in each of the last five Years, with the Rates and Amount of Duty received thereon.

Years.	Quantity.	Rate of Duty.	Net Amount of Duty received.
	Cwts.		
1830	215,777	Free, if of any British possession. 6s. per cwt., if of a foreign country.	£4,931
1831	192,046	,, ,,	7,520
1832	184,908	,, ,,	2,133
1833	166,422	Free, if from any British possession, 6s. per cwt., if from a foreign country.	1,505
1834	89,960	,, ,,	1,326

Inspector-General's Office, Custom House, London, 26th May, 1835. W. Irving.

Appendix No. 33.

No. 33.

Quantities of Palm Oil, Olive Oil, and Tallow, retained for Home Consumption.

AN ACCOUNT of the Quantities of Palm Oil, Olive Oil, and Tallow, retained for Home Consumption in the United Kingdom, in each of the five Years ending 5th January, 1835, with the Rates and Amount of Duty thereon.

		Quantities retained for Home Consumption.	Amount of Duty received thereon.	Rates of Duty.
		Cwt.	£.	
Palm Oil .	1830	179,652	22,428	2s. 6d. per cwt.
	1831	175,452	21,933	,,
	1832	220,328	27,542	,,
	1833	216,225	27,043	,,
	1834	264,806	23,606	1s. 3d. per cwt. (from 15th August, 1834).
		Gallons.	£.	
Olive Oil .	1830	2,147,876	71,780	8d. per gallon, and 2d. per gallon additional if imported in ships belonging to Naples and Sicily.
	1831	1,928,892	62,243	,, ,, ,,
	1832	1,284,180	43,350	,, ,, ,,
	1833	1,368,217	45,743	,, ,, ,,
	1834	2,225,227	46,365	4d. per gallon, if not of Naples and Sicily (from 6th August, 1834); 8d. per gallon, if of Naples and Sicily; and 2d. per gallon additional if imported in ships belonging to those countries.
		Cwt.	£.	
Tallow .	1830	1,139,460	180,531	From British possessions out of Europe 1s. per cwt.; from other parts 3s. 2d. per cwt.
	1831	918,733	144,895	,, ,, ,,
	1832	1,223,260	193,346	,, ,, ,,
	1833	1,090,765	171,605	,, ,, ,,
	1834	1,160,180	182,998	,, ,, ,,

Inspector-General's Office, Custom House, London, 12th May, 1835. W. Irving.

Appendix No. 34.

No. 34.

Quantities of Soap Imported from, and Exported to, Ireland in the Half Years ended 5th July, 1833, 1834, 1835.

A RETURN of the Quantities of Soap Imported from, and Exported to, Ireland in the Half Years ended 5th July, 1833, 1834, 1835.

	Imported from Ireland.		Exported to Ireland.	
	Hard Soap.	Soft Soap.	Hard Soap.	Soft Soap.
	lbs.	lbs.	lbs.	lbs.
Half year ended 5th July, 1833 { England .	4,262	. .	6,545,276	135,809
Half year ended 5th July, 1833 { Scotland .	85,228	. .	136,014	209,752
Great Britain	89,490	. .	6,681,290	345,561
Half year ended 5th July, 1834 { England .	23,944	. .	5,379,423	11,008
Half year ended 5th July, 1834 { Scotland .	175,027	34,880	. .	. .
Great Britain	198,971	34,880	5,379,423	11,008
Half year ended 5th July, 1835 { England .	45,685	. .	5,011,592	26,784
Half year ended 5th July, 1835 { Scotland .	198,247	. .	. .	6,400
Great Britain	243,932	. .	5,011,592	33,184

Excise Office, London, 3d October, 1835.

G. A. Cottrell, First General Accountant.

Appendix No. 35.

No. 35.

Quantity of each kind of Soap which has been imported from Ireland in each of the last Five Years, distinguishing the Amount of Duty.

A RETURN of the Quantity of each kind of Soap which has been Imported from Ireland in each of the last Five Years, distinguishing the Amount of Duty.

	Number of Pounds.		Amount of Duty.
	Hard Soap.	Soft Soap.	
			£. s. d.
Year 1830 . . . England	35,146	. .	439 6 6
Scotland	119,211	. .	1,490 2 9
Great Britain	154,357	. .	1,929 9 3
Year 1831 . . . England	23,212	. .	415 3 0
Scotland	101,701	. .	1,271 5 3
Great Britain	124,913	. .	1,686 8 3
Year 1832 . . . England	8,034	. .	100 8 6
Scotland	105,003	. .	1,312 10 9
Great Britain	113,037	. .	1,412 19 3
Year 1833 . . . England	13,772	. .	107 2 3
Scotland	412,177	. .	2,851 11 10
Great Britain	425,949	. .	2,958 14 1
Year 1834 . . . England	47,919	. .	299 9 10½
Scotland	391,227	45,856	2,636 4 8½
Great Britain	439,146	45,856	2,935 14 7

Excise Office, London,
3rd October, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 36.

No. 36.

Price Current. Tallow.

PRICE CURRENT.

Tallow.

	1832.	1833.	1834.	1835.
Stock this day	8,996	7,386	13,040	29,391
Delivery last week	945	716	807	1,075
Ditto from 1st of June . . .	125,969	99,562	101,849	89,254
Arrival last week	4	250	579	. .
Ditto from 1st of June . . .	98,638	99,465	108,860	108,016
Price Y. C. this day	43/	43/9 44/	42/3	38/ 38/3
Ditto town last Friday . . .	45/	46/	44/6	40/6

No. 4, Austin Friars,
13th May, 1835.

From Richard Smith, Jun.
Russia Broker.

Appendix No. 37.

No. 37.

Actual Loss sustained by Mr. Hawes on White and Mottled Soap, in consequence of the Abolition of the Allowances of 1-10th in the Excise Gauge.

MEMORANDUM furnished by Mr. Hawes of Actual Loss sustained by him on White and Mottled Soap, in consequence of the Abolition of the Allowances of 1-10th in the Excise Gauge.

	Cwt. qrs. lbs.	Cwt. qrs. lbs.
Weight of White Soap.		
Excise gauge	. . . .	90 1 16
Weight of the soap cut hot from the frames	89 0 0	
Loss in re-weighing the third day before sending out . . . . . 1 cwt. 3 qrs. 21 lbs.		
Scraps from the frames; 7 frames at 4 lbs. each, returned to the copper without allowance . 0 1 0		
	2 0 21	
Leaving net weight		86 3 7
E. E. W. H. Loss on Excise weight, or nearly 3½ per cent. .	. . . .	3 2 9
Weight of Mottled Soap.		
Excise gauge 345 inches 4, or . .	. . . .	73 2 19
Sound and good soap	62 0 2	
Pieces, or broken soap	5 0 24	
		67 0 26
Difference between the Excise and real weights; or loss .	. . . .	6 1 21

The loss by waste from the frames and drying on the first three days is nearly the same as on white soap. It was not taken in this case.

Appendix No. 38.

RETURN to an Order of the Commissioners of Revenue Inquiry, dated 2nd December, 1835, for an Account of the Quantities of the following Articles imported into and retained for Home Consumption in the United Kingdom, with the Rates and Amount of Duty thereon, for the last Five Years.

Articles.	Years.	Quantities.	Amount of Duty.	Rates of Duty.
		lbs.	£.	
Castor Oil	1830	334,497	4,223	From any British Possession, 3*d.* per lb.
	1831	327,940	4,107	From foreign parts, 1*s.* per lb.
	1832	477,449	2,543	The produce of, and imported from, any British Possession, 2*s.* 6*d.* per cwt.
	1833	361,386	621	From any British Possession, but not the produce thereof, 3*d.* per lb.
	1834	546,436	638	Otherwise imported, 1*s.* per lb.
		Number.		
Cocoa Nuts, of British Possessions	1830	181,974	377	5*s.* per 120.
	1831	251,031	519	,, ,,
	1832	176,179	335	,, ,,
	1833	283,948	374	1*s.* per 1,200, from 1st September.
	1834	232,973	10	,, ,, ,,
		Declared value. £.		
Cocoa Nuts, not of British Possessions	1830	1,113	223	£20 per centum, *ad valorem.*
	1831	1,028	209	,, ,, ,,
	1832	822	164	,, ,, ,,
	1833	414	83	,, ,, ,,
	1834	817	163	,, ,, ,,
		Cwt. qrs. lbs.		
Cocoa Nut Oil	1830	4,927 0 27	616	2*s.* 6*d.* per cwt.
	1831	5,361 0 4	684	,, ,,
	1832	10,207 2 3	1,276	,, ,,
	1833	8,892 1 8	1,147	,, ,,
	1834	7,505 0 19	659	1*s.* 3*d.* per cwt. from 15th August.
		Bushels.		
Mustard Seed	1830	620	255	8*s.* per bushel.
	1831	1,226	490	,, ,,
	1832	4,227	1,691	,, ,,
	1833	8,875	3,550	,, ,,
	1834	236	95	,, ,,

Articles.	Years.	Quantities.	Amount of Duty.	Rates of Duty.
Pig-nuts Oil extracted therefrom Sesamum Seed Poppy Seed Oil extracted from Sesamum seed Ditto from Poppy Seed				These articles not being specifically rated in the Customs' Schedule of Duties, must be entered, if any are imported, under the following general heads:— Pig-nuts as "Nuts not otherwise enumerated or described." Oil extracted from Pig-nuts as "Oil not particularly enumerated or described." Sesamum and Poppy Seed as "Seeds not particularly enumerated or described, nor otherwise charged with duty, commonly made use of for extracting oil therefrom." Oil extracted from Sesamum and Poppy Seeds as "Seed oil, not otherwise enumerated or described." The importations of the articles comprised under these general heads are stated below.
		Declared value. £.	£.	
Nuts, not otherwise enumerated or described	1830	1,111	222	£20 per centum, *ad valorem.*
	1831	2,723	545	,, ,, ,,
	1832	3,039	588	,, ,, ,,
	1833	2,671	535	,, ,, ,,
	1834	2,238	447	,, ,, ,,
		Declared value. £.		
Oil, not particularly enumerated or described	1830	50	25	£50 per centum, *ad valorem.*
	1831	116	58	,, ,, ,,
	1832	79	40	,, ,, ,,
	1833	82	41	,, ,, ,,
	1834	176	78	,, ,, ,,
		Bushels.		
Seeds not particularly enumerated or described, nor otherwise charged with duty, commonly made use of for extracting oil therefrom	1830	58,599	366	1*s.* per quarter.
	1831	34,003	213	,, ,,
	1832	3,312	21	,, ,,
	1833	1,366	9	,, ,,
	1834	1,288	8	,, ,,
		Hhds. Gals.		
Seed Oil, not otherwise enumerated or described	1830	1 0	10	From any British Possession, £1 per tun. From other parts, £39. 18*s.* per tun.
	1831	0 7	1	
	1832	1 23	12	
	1833	2 44	3	
	1834	0 27	1	

Inspector-General's Office, Custom-House, London,
3rd December, 1835.

William Irving.

Appendix No. 39.

COMPARISON of the Quantity of Soap charged with Duty for Home Consumption, with the Quantity of Raw Materials imported, the Increase of Population, and the Fluctuations in the Price of Soap from 1814 to 1835.

Date.	Tons of Soap charged with Duty.	Tons of Raw Materials imported.	Population and Houses.	Average Price of Soap.	Remarks.	Increase or Decrease per Cent. in the: Soap charged with Duty.	Materials imported.	Population.	Price.	Remarks.
1814 1815 1816	*29,800	30,973	13,300,000 H. 1,804,063	Per Ton. £79	From the years 1814-15-16, to 1817-18-19, the price advanced, in consequence of the new duty of £7 imposed in 1816	. .	. .	. .	Per Ton. £79 to £82	
1817 to 1819	30,000	29,250	13,870,000	£82	From 1819 to 1823 the price fell rapidly, and the consumption increased, as did also the importation of raw materials and the population; thus	Increase. 26·5 per cent.	Increase 38·8 per cent.	Increase. 9·75 per cent.	£68	This fall in price was caused by the low price of the raw materials. In 1820 a society was established to reward officers making seizures; 35 were thus detected.
1821 to 1823	37,225	42,993	14,610,000	£68						
1828 to 1830	38,860	62,952	16,100,000	£62	From 1823 to 1830 the price was gradually falling and consumption increasing, although not in the ratio of the population on the raw materials; thus	4·4 per cent.	46·5 per cent.	11·5 per cent.	£68 to £62	English soluble alkali brought into use.
1831 1832	37,847	64,530	16,872,000	£64	From 1830 to 1832 the quantity charged decreased; thus . . .	Decrease. 2·6 per cent.	2·5 per cent.	4·8 per cent.	£64	English alkali in general use. The facility afforded to smuggling and its increase is evident from the duty.
1833†	41,600	66,770	17,030,000	£64 to £50	1833, duty reduced and a considerable increase in the quantity charged, compared with 1831 and 1832	Increase. 10 per cent.	3·47 per cent.	1·6 per cent.	£64 to £50	This increase in the quantity brought to charge arose from the immense demand after the reduction of the duty.
1834†	42,766	. .	17,302,000 H. 2,422,512	£47	1834, price still more reduced, but only a small increase of soap charged, notwithstanding an increase of population and low price	2·5 per cent.	. .	1·6 per cent.	£47	Trade was thrown out of its usual channels, 1834. The increase on the quantity brought to charge has ceased; and the continued improvements in alkali, and the facilities arising from the inefficiency of the Excise and the absence of any adequate punishment of the smuggler, are undoubtedly the causes of it.

* Exclusive of soap exported and used in manufactures.

† These quantities differing from the printed Returns from the Excise Office, it is necessary to explain how they are obtained. Previous to June 1st, 1833, the time of the reduction of the duty, one-tenth was deducted from the gross charge made upon the manufacturers. To compare the net consumption of periods subsequent to that date with those preceding it, this one-tenth must be deducted. The Returns for 1833 and 1834 are as under:

		lbs.	lbs.
1833.	Gross charge		137,744,838
	Exported and used in manufactures	35,500,000	
	One-tenth or two-thirds, or the proportion made after June 1st	9,000,000	44,500,000
			lbs. 93,200,000

		lbs.	lbs.
1834.	Gross charge		143,904,897
	One-tenth of gross charge	14,390,489	
	Exported and used in manufactures	33,718,273	48,108,762
			lbs. 95,796,135

APPENDIX No. 40*a*.

AN ACCOUNT of the Quantities of Soap retained for Consumption in Great Britain, in each of the three Quarters ended 10th October, 1834 and 1835.

	1834.						1835.					
	England.		Scotland.		Total—Great Britain.		England.		Scotland.		Total—Great Britain.	
	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.	Hard.	Soft.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
Quarters ended 5th April...	24,039,539	1,797,729	2,847,518	850,107	26,887,057	2,647,836	25,891,072	2,140,816	2,578,771	860,114	28,469,843	3,000,930
Quarters ended 5th July...	26,984,185	1,459,626	3,044,911	923,062	30,029,096	2,382,688	28,640,754	1,789,190	2,732,770	727,169	31,373,524	2,516,359
Quarters ended 10th October	32,950,707	1,683,052	3,508,651	746,824	36,459,358	2,429,876	34,526,439	2,277,302	2,792,672	1,064,073	37,319,111	3,341,375
Totals.....	83,974,431	4,940,407	9,401,080	2,519,993	93,375,511	7,460,400	89,058,265	6,207,308	8,104,213	2,651,356	97,162,478	8,858,664

Excise Office, London, 17th Dec., 1835.

G. A. COTTRELL, First General Accountant.

APPENDIX No. 40*b*.

AN ACCOUNT of the Quantity of Soap, Hard and Soft, consumed by the Manufacturers of Great Britain, in the Year 1834.

	lbs. of Soap.	
	Hard.	Soft.
England	6,652,891	6,160,467
Scotland	647,934	884,131
Great Britain	7,300,825	7,044,598

Excise Office, London, Dec., 1835.

G. A. COTTRELL, First General Accountant.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office, 5, Whitehall Place, London.

SIR HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 41.

11th June, 1835.

Sir *Francis H. Doyle*, Bart., Chairman of the Board of Excise, and *William Knight Dehany*, Esq., Solicitor to the Board of Excise, called in and examined.

Examinations.

No. 41.
Sir Francis H. Doyle, and W. K. Dehany, Esq.
11th June, 1835.

AT the time of the reduction of the duty on soap, in 1833, was there any communication from the trade on the subject of the regulations?—*Sir F. Doyle.* I am not aware of any.

Mr. Dehany. I do not recollect that any communications were addressed to the Commissioners. I had conversations with several of the trade upon the subject.

Was the point as to the regulations generally looked into and considered at that time?—It was understood, at least with myself, that some alteration would be made; that there would be a consolidation of the laws, in conformity with a direction which has been given, and has to some extent been acted upon, that the laws of Excise relating to the several duties should be consolidated. Previously to the reductions of the soap duty a Bill was prepared, making some particular alterations in the regulations. It was sent to the Treasury, and afterwards to this Board, but was not brought into Parliament. I had, when preparing that Bill, and at the time of the reduction of the duty, conversations with Mr. Hawes, Mr. Tennant, and Mr. Gibbs, on the subject of the soap regulations.

The Commissioners have been waited upon by a deputation of the whole trade, who complained very much of the present system of weighing the materials into the copper, and they have furnished us with a statement of the principal grounds of complaint, with some suggestions in lieu of the present regulations. With that paper you have been furnished.—*Sir F. Doyle.* Yes; I have seen it.

It appears that the first point upon which the deputation touched was that the present Excise laws and regulations respecting entry, licences, notices to unlock and charge, and to cleanse from the copper, and to add grease to the copper at the close of every cleanse, should be continued?—Yes; those are the present regulations which they do not propose to change.

Mr. Hawes stated that taking any account of the materials with which the copper is charged, either by weight or in any other way, is quite useless as regards any check for the protection of the revenue, and he says that materials, when in a melted or fluid state, can without difficulty be added to the copper, or pumped from one copper to the other, as thick lees, without the discovery of the officer, and he suggests the abandonment of the taking such account of the materials, and that in lieu of that account all soap-makers should be required to give a declaration in writing of the number of frames into which the soap of each cleanse is put, under a penalty for a false or wrong declaration; in short, he recommends that the duty should be taken upon the article more in a finished state than in a progressive state?—At that particular stage when the materials have not been weighed, and that in lieu of that they should declare the number of soap frames into which they cleanse; that I understand to be the suggestion.

Mr. Dehany. Is it to be understood in the future or past tense; into which they *have* cleansed, or into which they *shall* cleanse?

Sir F. Doyle. It is put ambiguously.

It means this. We intend, to the best of our knowledge, to make such a number of frames of soap: that the soap-maker should give a declaration of the number of frames into which the soap is put. We will take it in both ways?—*Sir F. H. Doyle.* The question is whether the weighing of the materials can be dispensed with. Upon that subject I should say, as a general principle, that it is very important, in all manufactures upon which Excise duties are charged, that we should as early as possible get an account of the process. It is probable that when these regulations were originally framed the business of making soap was carried on comparatively upon a small scale at the different manufactories, and that therefore there was no great difficulty in weighing or ascertaining with sufficient accuracy the quantity of the material to be used in the manufacture. I have no doubt that it is very important to get an account of that quantity; but, at the same time, if the circumstances of the trade, and the mode of manufacture, are so changed, that practically we cannot get a true account of the quantity of the material, however desirable it might be, I do not see any great use in continuing the regulation; but I think something might be substituted for it. It appears to

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Sir Francis H. Doyle, and W. K. Dehany, Esq.
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me that the trader must, for his own purposes, have a memorandum of the quantity of materials he employs, and the quantity he adds when it is necessary for him to add to the copper, and, therefore, I should propose a declaration from the trader of the quantity of material he has actually employed, and that it should be a declaration to which he should be bound. This would give us some knowledge of the probable quantity of soap that we ought to expect when the process is completed. If that could be done—and I cannot conceive that the traders do not keep memoranda themselves of the quantities of materials they employ—there is no reason for their not declaring it, and thereby giving us a general knowledge of the materials that they profess at least to employ in the manufacture of the article. That would answer the purpose of an imperfect weighing of the material, and it would be less troublesome.

We were assured by the whole deputation, which was from every part of Great Britain—they either came by themselves or their attorney—that the present regulation was never carried into effect?—Where the quantity manufactured is very great, and the materials very considerable, it may not be always carried into effect.

Mr. Dehany. I should doubt their statement of it not being generally carried into effect: it may not be so with minuteness.

Sir F. Doyle. If you take Mr. Hawes's very extensive premises it may be so.

But they were all unanimous upon that point, so much so that they looked upon it as quite ridiculous?—*Mr. Dehany.* At the time of the reduction of the duty, when I had, as I have stated, conversations with some of the trade upon the subject of consolidating the regulations, the proposition made to me by Mr. Tennant, of Glasgow, was not to abolish the weighing of the materials entirely, but that, instead of the compare being each cleanse, it should be taken every six weeks or two months; for which he gave a very good reason, that, if you take a clean copper when the goods are first put in, the proportionate quantity of soap required for the charge will not be produced, in consequence of the lees, the nigger, the fob, and other similar matters, remaining in the copper.

Then, assuming your alteration as the basis of the discussion, it may be said that their principal complaint is this, that if they give an account of the materials, and the proportions of those materials, they discover in some degree their improved process?—I do not think the materials apply to the alkali.

Mr. Dehany. No, merely to the oil, the tallow, and the rosin.

Sir F. Doyle. They would disclose then no secret by that.

From what we have seen in this inquiry, our anxiety is as much as possible to relieve trades from the close inspection of the process of manufacture. If you can by lowering the duty, or any other means, take it upon the article in a finished state, it is desirable in every point of view, because this complaint is very common; we have it from a variety of trades that it is in the power of any exciseman authorized to watch the process of manufacture, who may be paid a sum of money by a rival, to ascertain the process of manufacture, and communicate it to the person by whom he has been paid that money?—*Mr. Dehany.* It may be open to that objection, but I am satisfied you will never secure the Excise duty where you have not an early account of the process.

There is smuggling in paper, taking that as an instance, but there cannot be so much smuggling where the duty is an increasing one?—I do not see that that follows necessarily; a man who is smuggling may show a fair extent of trade.

But he would not show so much as to increase the general amount?—*Sir F. Doyle.* That depends upon the rate of consumption entirely; we cannot determine that.

The argument of the traders is, that it is clear there must be immense smuggling, because we, the fair and honest traders, are met in the market by an article we cannot produce at that price?—*Sir F. Doyle.* That general question we discussed before, but there may be many reasons besides the existence why that may happen.

Paper, you must remember, is as easily smuggled as soap, and the duty is twice as much; it is 1½*d.* upon the one, and 3*d.* upon the other?—*Mr. Dehany.* There is less difficulty in smuggling paper, because you have no previous account of it.

But the man who takes it away from the manufactory can take away 100 lbs. of soap just as well as 100 lbs. of paper, but upon paper the duty is double what it is upon soap?—Yes.

In paper you have no control of the manufacture, further than the general superintendence of the exciseman; but upon the manufacture of soap you have an excessive control with half the amount of duty?—The amount of duty is not a guide for the degree of control to be exercised; it may be a good reason for putting a larger amount of duty upon a commodity which you can easily secure, and lessen it upon the other commodity, the course of manufacturing which will not enable you to have the same security.

Both paper and soap are easily smuggled?—Yes; but, when you have got an account from which you may estimate what ought to be your produce, you secure your duty so far.

But we have not found that the smuggling in paper was so great as the smuggling in soap before the reduction of the duty?—That would depend upon the facilities of disposing of it.

Sir F. Doyle. I am not aware of the means by which you ascertain the quantity smuggled.

By the constantly increasing quantity brought to charge in paper, which is not the case in soap; it has been stationary in soap till the change in the duty?—*Mr. Dehany.* If you look at the returns, I do not think that the quantity of soap brought to charge previously to the reduction of the duty was stationary. But there was a considerable portion of the smuggling carried on by the private trader, who was not an entered trader at all, whereas you cannot carry on a paper manufactory in that way; therefore the only description of smuggling that can go on in paper is that we are speaking of, the smuggling by the entered trader.

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Sir Francis H. Doyle, and W. K. Dehany, Esq.
11th June, 1835.

Sir F. Doyle. We have a strong opinion in favour of the early superintendence of the process of manufactory.

But in the case of paper, where the duty is heavier, there is not that strict control there is upon soap?—*Sir F. Doyle.* We might argue, from that, that there should be a greater degree of control over the paper-maker, if it can be carried into effect; but it is useless to keep up a system of regulations that you cannot carry into effect.

Mr. Dehany. It is worse than useless.

Your opinion is, that the present system of weighing may be modified by allowing the trader to make a declaration of the quantity of materials employed?—*Sir F. Doyle.* Yes, a declaration of the trader of the quantity used.

You would suggest that in preference to either of the alternatives suggested by the trade?—Yes.

Mr. Dehany. If it is a declaration after the soap is cleansed, I do not see the value of it; the party might give you a declaration of what he intended to bring to charge, and have half a dozen frames elsewhere.

Then comes, secondly, this suggestion: In order that no Excise restriction might prevent experiments or improvements in soap-making, Mr. Hawes suggests that the Commissioners of Excise should be empowered by law to allow such experiments, upon the soap-maker giving notice to that effect, and that they should be allowed to cleanse soap put into frames constructed differently from the present legal frames; and, if the soap produced by such experiments should not be found to be of a good quality, that the soap-maker should, on giving notice, be permitted to weigh and to return that soap. Then there is a suggestion that the manufacturer, on application for such privilege, should be obliged to state the nature of the frame into which he is to cleanse.—*Mr. Dehany.* The experiment is upon the subject of framing?

Yes; in France they cleanse into a very large frame; into a sort of cistern.—*Sir F. Doyle.* It is a sort of cooler, like the cooler used in a brewery, of a smaller depth. With regard to the power to grant permission to make experiments, I see no objection to the Board being intrusted with that power; but it must not be coercive upon the Board; they should not be compelled to grant it upon application, or we should have a total alteration of the system.

Mr. Dehany. We must take care not to have too many experimentalists; the course would be to give the Board the power to allow the duty; whether it should be by returning the duty upon the frame, or allowing it in the copper, may be a subject of a good deal of discussion.

Sir F. Doyle. The general principle may be admitted; the detail may be discussed between the Board and the trade.

Mr. Dehany. The Board must have it in their power to form some judgment as to the individual applying.

Sir F. Doyle. That is the point.

Mr. Dehany. The Board might be inclined to give every facility to Mr. Hawes or Mr. Tennant, or a man of known skill in soap-making, but it would not be advisable to give it to a man who had no skill, and was a mere experimental soap-maker.

And no return of soap allowed more than twelve hours after it was cut up?—*Sir F. Doyle.* That is a matter of detail.

Mr. Dehany. It is upon the frame Mr. Hawes is principally speaking. The cutting a small portion out will show whether the experiment has failed or not, and therefore he should be stopped at once.

Sir F. Doyle. There is no objection to it when it is fairly meant, but the Board should have a discretion.

Mr. Hetherington has suggested that the rate of duty should be reduced to one penny per lb., and extended to all soap made in Ireland, and no allowance for soap made and manufactured; to which Mr. Hawes adds soft soap?—I think he is right in that; otherwise you would give an opportunity to a soap-maker to set up, and you would not know whether he made hard soap or not.

We should be glad to have your opinion upon the extension of the duty to Ireland.—I should have no doubt upon it: it is a question, however, for the Chancellor of the Exchequer; but, looking at it in a revenue point of view, I think it highly desirable to get rid in that way of the allowances and the drawback existing between the two countries, and to bring the whole manufacture in Ireland under the operation of the duty. With respect to the penny per lb., I have no means of knowing the consumption in Ireland; how far we should be brought home by the penny I do not know; in Ireland we have no data to go by.

With respect to the proposed reduction to a penny, it appeared desirable, if you were to extend it to Ireland, to make it as low as you could, in order that smuggling might not begin?—*Sir F. Doyle.* Certainly.

And by the penny, in the opinion of those we have consulted, there is no danger of smuggling?—*Sir F. Doyle.* If they could give you data as to the Irish consumption, we should have something to go upon; that is the point it will turn upon. In Ireland they make soap without any duty at all; and the probability is that they make as much now, or that as much is imported from England, as they would do under the charge of duty, or more; but the question is, how can we get at that quantity to frame our estimate upon? I did send in an estimate to the Treasury upon the subject. In 1826 we made, through the Local Board then existing, inquiries as to the quantity manufactured in Ireland, and, from the best information they could obtain for us, it appeared that twenty-one millions of pounds were manufactured in Ireland; that there were 330 soap-houses; and the number of soap-houses now licensed is 214.

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Sir Francis H. Doyle, and W. K. Dehany, Esq.
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Mr. Dehany. The amount of duty upon that would be 87,500*l.*

Sir F. Doyle. We have 144,000,000 of pounds of soap, and reducing the duty on that quantity by a halfpenny takes off 300,000*l.*

The net receipt of duty from soap for 1834 is 654,000*l.* for England—then there is Scotland, 81,000*l.*

Mr. Dehany. Adding those together makes 735,000*l.*; one-third of that is 245,000*l.*

From that you must deduct the gain on Ireland, that is, 83,000*l.* upon the consumption of 1826; that must be increased rather, we should think, a half. The supposition of the trade was 20,000 instead of 10,000 tons. We have no doubt that is exaggerated, but, taking it at 15,000 tons, that would be 120,000*l.*; that leaves 130,000*l.* as loss?—*Sir F. Doyle.* Yes; it would be that.

Mr. Dehany. But you are to deduct from the loss the allowances.

Then you must allow for the increased consumption in England upon the reduced duty?—Yes, and you may allow something for smuggling.

Sir F. Doyle. I think you would lose 100,000*l.* for the first year, but not so much the second.

Mr. Dehany. But whether the increase in subsequent years would be greater or less may be problematical.

Mr. Hawes suggests that the duties on soap should be paid in every part of the kingdom, where practicable, in the same manner as in London and its vicinity?—*Sir F. Doyle.* The difficulties in the way of that are very great, from the arrangements of the country collectors. In large towns, where the collector happens to reside, it might be done as it is in London, but whether that would be worth while may be a question.

In that case there would be an injustice done?—Yes; a great injustice to the man who lives just out of towns. Now it is confined to London, and they have great advantages in London, and it is not worth while making an alteration that cannot be carried into effect in the country generally.

The duty is collected subsequent to the charge?—Yes.

Mr. Dehany. In London it is collected every fortnight—in the country it is every six weeks, it is a month's difference.

Your opinion being so decided about the extension of the duty to Ireland, it is hardly worth while, perhaps, going into the subject of complaints as to the charge upon the Irish soap when imported into England;—they state that upon soap manufactured in England the duty is taken in a hot state, whereas the duty is paid upon Irish soap in a cold state, and they therefore pay less?—*Mr. Dehany.* It is just the difference between British spirits and foreign or colonial spirits. British spirits are charged as they come from the still, and when they get into the trader's stock there is great evaporation; on the foreign colonial spirits that come here the duty is charged after a great deal of the evaporation has taken place.

Sir F. Doyle. It may be true to a certain extent, but our gauge is calculated on the expansion of the soap by heat, and the duty charged accordingly.

It was formerly the other way, on account of the allowance, which has ceased?—Yes; and, as far as yellow soap is concerned, properly ceased; but it is a question whether some allowance ought not to be made as to mottled soap if the duty is not extended to Ireland, because they have a considerable advantage in that kind of soap: but there has been a great and increasing exportation of soap to Ireland; and though there has been in some particular places an increase in the importations from Ireland, yet, upon the whole, the exportation to Ireland has been so much greater during the last two or three years.

Can you account in any way for that immense increase of importation into Ireland?—In the last year the exportation from Ireland increased, but it is nothing to the importation?—*Sir F. Doyle.* The importations from Ireland have increased certainly very much in the last two years, though the quantities are not very considerable. I can only suppose it is upon one of the kinds of hard soap. Hard soap is mottled, white, or yellow, but we do not distinguish the kinds in our account. It will turn out, I apprehend, that the importations from Ireland into England have been in white soap, in which they certainly have some advantage, no allowance being given to the English trader for the loss in the manufacture.

Mr. Dehany. There may be a greater quantity legally brought in from Ireland now than formerly.

Do you think that the claim of the allowances, the tenths, was sufficiently considered at the time the duty was reduced?—*Sir F. Doyle.* I think not.

It was not a reduction, in fact, of half the duty?—I think the discontinuance of the whole allowance upon yellow soap was quite right, but I think there should have been some allowance upon white soap, and a larger allowance upon the mottled soap.

Mr. Dehany. I believe the proposition to do away with that allowance came from the trade.

Sir F. Doyle. The Board considered it very much, and they recommended a continuance of the allowance upon mottled soap, and a small allowance upon white soap: however, if the duty is extended to Ireland, I do not think that question need be entertained, because, after all, what is this allowance? If not granted it is nothing more than a slight addition to the duty upon a superior class of soap, which is well able to bear it; and if it applies equally there is nothing in it, and the only thing that makes it of any importance is that you have no duty in Ireland, and you have a duty in England. You impose a protecting duty of the same amount on the soap brought from Ireland; whereas, in fact, it is of less amount than the amount which the English manufacturer pays; and I think one of the great advantages of extending the duty to Ireland would be the getting rid of these allowances, drawbacks, and protecting duties.

Mr. Dehany. And of a great many intricate questions that are constantly arising.

Examinations.

No. 41.

Sir Francis H. Doyle, and W. K. Dehany, Esq. 11th June, 1835.

Considering the small number of manufacturers that exist in Ireland, do you apprehend any difficulty in collecting the duty?—No, not any.

We observe that the deputation also complain of the present system of permits?—*Mr. Dehany.* They must mean certificates; there is no permit. May I ask of what they complain in that respect?

They complain that it is a useless regulation.—*Mr. Dehany.* I do not at all say so.

They say that the certificate is not examined on the premises, that there is no survey of the tallow, and no balancing of the stock upon the premises?—*Mr. Dehany.* Granted.

And therefore the permit, being a sort of check, is in fact to enable you to keep the balance even; but where there is no balance the permit is of little use?—*Mr. Dehany.* The regulation was not of so much use before there was a power of taking up the certificate from the dealer, and when, on requiring him to give it up, he might withhold it; but in the last Soap Act we introduced a clause obliging the person receiving the certificate to give it up upon the demand of the officer. The advantage of the certificate is this, that you have a check upon the whole manufacture in the course of a year by what he has sent out, and if the trader is detected in any fraud you get up his certificates. If he has been sending out a greater quantity of soap than is introduced into the counterpart, then you have under his own hand the most conclusive evidence of his fraud.

Sir F. Doyle. You have found the value of that check in the Court of Exchequer?—*Mr. Dehany.* Certainly. I have found that it was unnecessary to wade through an intricate detail of facts or proofs to discover fraud and prove it, because I have had sufficient evidence upon the certificates to recover a penalty. It is not so efficient with regard to the stock; but for the purpose I have mentioned, as affording strong evidence, the certificate is very useful.

Sir F. Doyle. It is not so troublesome as a permit, because for the permit they must come to us, but in certain cases it has been very useful in discovering frauds.

Mr. Dehany. Immediately after the passing of the Act we collected a great number of certificates, and compared them with the counterparts, and we found that in many instances the parties had entered a larger quantity of soap in the certificate than in the counterpart. They were prosecuted, and many of them afterwards paid a much higher amount of duty.

One of the trade says he never knew a case of a cart being stopped for the purpose of search?—I know of cases where carts have been stopped. I know it has occurred.

The trade wish to retain the prohibition of all pipes and utensils communicating with the copper except the top; do you not think in practice, if it could be allowed, it would be a convenience to the manufacturers to allow them to draw out the lees from the bottom instead of pumping them from the top?—I am not sufficiently aware of the process to be able to answer the question.

The deputation proposed an improvement upon the present restrictions as to frames, that they should be made, not as at present, if they wished it, but that they should be allowed to make them, guarding always against expansion, in one mass, instead of several separate lifts. Do you see any objection to that, retaining always a guard against expansion?—*Sir F. Doyle.* I should not like to pronounce an opinion upon that.

Mr. Dehany. I should have thought, for their own convenience, the lifts would have been better.

It would be less expensive?—That may be the case.

Here is a suggestion with respect to penalties and duties which they propose to add; first, that every soap-maker shall give security to the Excise, at the time of taking out his licence, for the payment of the duties—a penalty to the amount of 300*l.*, with one or two sureties. You have expressed your opinion against taking security for the trader?—I have. I think, to a small trader, it might operate as a check upon him; and, when we have to resort to the sureties, cases sometimes occur which are very distressing; and there is almost always a long delay in recovering the money from the sureties, from the repeated applications to the Treasury, and the interest made to obtain a remission of the payment from the surety.

You remain of that opinion, that sureties are not desirable?—Yes; giving the fullest lien upon the utensils, fixed or unfixed, let them belong to whom they may.

That no framing should take place but in the presence of the officer, contradistinguished from the assistant, they propose that, where persons give notice to frame, the officer or assistant superintends?—*Mr. Dehany.* They intend to make a distinction between the class of officers; there is the assistant generally upon the stand, and he ought to superintend every thing going on.

This is the explanation—that, as soon as the cleanse is finished, the maker shall write into a printed form or book the number of frames of soap he has cleansed, and from which copper it has been taken?—*Sir F. Doyle.* That explains it; it shows it is not previous, but subsequent.

Mr. Dehany. But he could not tell how many frames he could fill. It does not strike me that such a declaration would give further powers than we now possess.

Sir F. Doyle. If we find it elsewhere than in the frames we seize it.

That, instead of the present penalties now imposed, there should be a penalty of not less than 200*l.*, or more than , in every instance of a fraudulent trader being discovered; it is to be a general penalty, instead of a particular one, for every class of offence of smuggling?—*Sir F. Doyle.* There are penalties for acts that may lead to smuggling, although not direct smuggling; and you could not impose upon them so high a penalty as upon actual smuggling.

Upon the subject of inspecting the coppers the deputation proposed that the officer should have the power of requiring every vessel or copper to be emptied for his inspection, subject to this condition, that, supposing the copper required to be emptied should be full of fitted or yellow

Examinations.

No. 41.
Sir Francis H. Doyle, and W. K. Dehany, Esq.
11th June, 1835.

soap, they should wait till the time of cleansing arrives?—*Mr. Dehany.* A clause to that effect was introduced into the Bill to which I have adverted as having been prepared two or three years ago.

They suggest that a larger reward should be given to the seizing officer in the case of a detection; perhaps that should be left to the Board?—*Mr. Dehany.* Upon that subject I should state that the officer is entitled to half the penalty that the verdict is obtained for; and if that penalty is not paid, by the defendant being unable to pay it, there is a power in the Treasury to give to the officers a reward to the extent of that half. The Lords of the Treasury have lately given 1,100*l.* as a reward to the officers who were instrumental in making some extensive detections.

Sir F. Doyle. I think that this matter stands very well at present; the officer may have the greatest merit in a prosecution which is quite unproductive; it may be the means of breaking up a system of smuggling, and yet produce no profit. In such cases we go at once to the Treasury, and apply to them for a reward, and almost always they accede to the application. In the instance referred to, some very extensive soap manufacturers at Bath had been carrying on frauds for a great length of time; we detected them, and broke up the whole partnership, with all their ramifications through the country. Some of the parties concerned fled to America, and others to other parts of the country; the result, though of great importance to the revenue, was very unprofitable to the officer; we applied to the Treasury, and they gave us 1,100*l.*

F. H. Doyle,
W. K. Dehany.

Appendix No. 42.

29th October, 1833.

Mr. Wm. Hetherington, Surveying-General-Examiner, called in and examined.

No. 42.
Mr. W. Hetherington, 29th Oct., 1833.

With regard to soap, has there been any change of late in the regulations?—None of regulations. There has been a change in the mode of charging the duty. The Dublin manufacturers complained of the Liverpool makers having an advantage in the soap they exported thither. The old law allowed one-tenth for waste in the gauge of the frames, and that is discontinued.

Is there any other alteration?—Not in the regulations.

Is it all charged according to one plan everywhere?—I think so. The hard soap all by gauge.

How is soft soap charged?—By the weight. The law requires them to put it into barrels, half-barrels, firkins, and half-firkins.

How is it brought to charge?—They cleanse it from the copper. The officer stocks it. He does not charge it then, but says he has seen it cleansed into so many barrels, and so on. There can be none taken off, for that would break the surface. He makes up each barrel to 256 lbs., each half-barrel to 128 lbs., a firkin to 64 lbs., and half-firkin to 32 lbs. Then, if he has been obliged to cut any up, he says, so many firkins or half-firkins cut up to make weight.

The hard soap is gauged?—It is in the hot state, and the duty is charged upon the first gauge, without any allowance at all now.

What difference is there in the gauges?—The best gauge is the first hot gauge, because it contracts in cooling; it sinks. If the first gauge be taken right, that is the best.

Is that the whole process?—Yes; there has been the charging of the copper, of which notice is given. The materials are required to be weighed in by the officers. They are to produce a certain proportion of soap, otherwise a charge arises from the raw materials.

In point of fact the duty is charged upon the materials?—If the proportion of soap does not amount to more than the law requires, they charge on the materials. If they weigh 13 cwt. of tallow into a copper for white soap, it must produce 20 cwt. of white soap; that is to say, twenty is charged.

How do those charges operate? do they operate fairly to the manufacturer?—They operate fairly. They have as many pounds as we charge duty; at least they used to have; but they complain now of this allowance being taken off, as too close. I am inclined to think it is in some kinds of soap, particularly in mottled. It never ought to have been in the mottled or white; but in yellow they will cut up to nearly our guage.

Then it operates as an increase of duty?—Yes; that is my idea; and some of the soap-makers say so. We have proposed some few alterations in the regulations as to the soap laws. By the Act of 59 Geo. III., when they have cleansed out the copper they are required to put in a certain proportion of grease, according to the quantity of soap boiled. That is merely to destroy any soapy matter which is there, that it cannot be taken out fraudulently then. The coppers are frequently to be examined at the same time. Now they cannot comply with that; they must take all out to examine the copper. I submitted that now (as the coppers are required to be examined once a month). I proposed in this new draft that they might examine the copper on the first cleanse of soap after the end of the month, and not be required to put that grease in; and the soap-makers appear to be satisfied with such proposition; they say it will save them a great deal of trouble.

Examinations.

No. 42.
Mr. W. Hetherington.
29th Oct., 1833.

Is there any thing else?—Some of them complain of our weighing the putting in of materials; that it is giving trouble; but it is a certain check upon the officers.

Are there any private soap-makers?—While the duty was so high there were a good many detected about town; but I think the taking off half the duty must have taken off their profits, that it will not pay them to make in that small way.

Have you found as yet any effect produced by lowering the duty?—No; we have not yet been able to ascertain it.

Do you expect a considerable increase of quantity made?—I should doubt whether it would be so.

As long as the duties on tallow and olive oil, and other things, are continued, must not the prices be kept high?—I am told that the moment they knew the duty was taken off they advanced the price of tallow in Russia. If that is so the reduction of duty will not answer any purpose.

With respect to candles, the makers are still required to enter their premises?—Yes; and we survey them as tallow-melters.

How often?—In the town once a day, and in other places perhaps five times a fortnight. It is done at the request of the soap-makers, but I think it is scarcely worthy of notice. The soap-makers say there is a newly-discovered alkali, that they can make soap in a very short time, and without refuse. I waited upon Mr. Hawes, the Member, about it, and took his opinion. He said that if we discontinued the survey on tallow-melters he would bring it before Parliament. The survey is merely as a protection of the soap duties.

Do they use ashes or barilla?—I do not know what it is. I think they make the alkali from common salt. When they have got it there is no refuse.

Have the Board power to continue the survey?—They have the power, by, I think, the 59th of George III., to survey them as tallow-melters. That law was not repealed.

Is it by any clause introduced into the Act by which the duties were repealed?—I think there is a clause in that Act to continue the other.

Do they take out a licence still?—I think not.

The object of this system of control over candle-makers is to prevent their making soap?—That is the sole intention of it.

Is it intended as a protection to the soap-makers or the revenue?—I think the soap-makers. They consider it as a protection to them.

Candle-makers are prohibited from making soap, are they not?—Yes, unless they are entered soap-makers. A great many used to be candle and soap makers.

Does it take up much of the time of the Excise officers?—Very little; it is scarcely worthy of any notice.

Do the candle-makers complain of it?—Not that I ever heard of.

WM. HETHERINGTON.

APPENDIX No. 43.

12th June, 1835.

Mr. William Hetherington again called in and examined.

No. 43.
Mr. W. Hetherington.
12th June, 1835.

You had a conversation, Mr. Hetherington, with Mr. Hawes, on the main subject of the complaints of a deputation of the trade?—I had.

The first complaint was as to weighing the materials?—Yes.

Do you consider that complaint was, on the whole, well founded?—It certainly is both troublesome and expensive to the trade.

We are assured by the trade, by the whole of them, that it is not, in fact, strictly attended to?—I cannot say it is; I should think it is not.

In that case, the whole of the trade being of that opinion, do you consider it may be dispensed with?—I think it may, although I cannot tell what the effect may be when it is quite gone.

The trade say, and we think with reason, that the regulation which gives them great inconvenience, and which is not carried into effect, is worse than no regulation at all?—Just so.

The Commissioners were yesterday attended by Sir Francis Doyle and Mr. Dehany, and Sir Francis admitted this: "I have no doubt that it is very important to get an account of the quantity of material used; but, at the same time, if the circumstances of the trade, and the mode of manufacture, is so changed that, practically, you cannot get a true account, however desirable it might be, I do not see any great use in continuing the regulation?"—Certainly not; I quite agree with Sir Francis in that.

He, however, recommended, as a substitute, that the trader should himself give a declaration of the quantities which he uses?—I mentioned that to Mr. Hawes, and he told me it was completely impracticable.

This morning we have been attended again by the London deputation, and I laid before them his suggestion, and Mr. Hawes and the deputation observed on the suggestion, that it was a modification of the former one, unattended with any advantages; that it kept up a great deal of inconvenience, but was attended with no advantage to the Excise, for, of course, a fraudulent maker would return his own quantity of materials, and the fair trader would be unable, at least the Excise would have great difficulty in making out what quantity ought to

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be returned, because the qualities vary so considerably?—Certainly they vary; some tallow will take a great deal more alkali than others.

Some will evaporate to a great amount, and give very little soap?—Yes.

Do you consider that the check which you would obtain by this suggestion of Sir Francis Doyle would be such as to make it worth while to continue the inconvenience which the trade would sustain from it, keeping in mind the unanimous declaration of the deputation that they were against it?—Certainly; if they were to give declarations it would be open to all kinds of impositions. They could avoid the results that would arise from it in any shape; that is the worst of it.

The Commissioners would of course be disposed to recommend that, if those restrictions were abolished, the manufacturer should nevertheless be liable to constant and vigilant superintendence as to his general operations?—Of course; and Mr. Hawes said, and very properly, that if we abandoned taking an account of the materials put into the coppers, that our officers would be completely at liberty to see that nothing was taken out but what they charged with duty.

That would be reasonable, that whenever a pan was to be opened, that notice should be given?—Yes; and they agreed to retain all notices and regulations.

And that there should be a strict superintendence?—Yes; the only regulation they want to abandon is, the officers to take no account of the materials.

Then you consider, at all events, that the experiment is worth trying?—I don't think it can do any harm to try it; wherever an assistant is continually watching the coppers, there I am sure the revenue cannot be injured by it.

Now, with respect to the certificates, the deputation are of opinion that the certificates are only attended with trouble to themselves, and no advantage to the revenue; they say that they do not act as a check upon the sending out, inasmuch as the dealer is not bound to keep any account of his stock; and that, in fact, the certificate is constantly sent back to the manufacturer with the empty cask?—I think now by law they are bound to deliver up to the officer, if required.

But they are not bound to keep it?—No.

Mr. Dehany said that he had, on some occasions, found them of advantage, by comparing the certificate with the counterpart, and finding a variation?—Yes; I think in town they have found some variation at some soapers; but whether the whole system of certificates should be kept up for those few discoveries I won't say.

The Commissioners are disposed to recommend the extension of the duty to Ireland; what is your opinion of that measure?—I think it would be a very good thing to extend the duty to Ireland, and do away with all allowances; then you will have a less rate of duty.

We should propose a reduction of one halfpenny, bringing the duty down to a penny per pound?—I think we should get more duty by it than we do now.

You see no difficulty in collecting it in Ireland?—No, certainly not, no more than any other duty.

Have you any notion of the consumption in Ireland?—Not the least.

Were you never there?—Never.

The present amount of charge on mottled soap is represented to be unfair, as compared with brown or yellow soap?—I think there is a greater waste in the frames; the former allowance was insufficient, and now they have no allowance at all.

It is positively stated to us, by numbers, that the 10 per cent. is not sufficient?—I have been assured by the makers of mottled soap that the duty amounted to upwards of 30*s.* per cwt. instead of 28*s.*, the allowance being so insufficient.

That applies only to mottled?—It applies more to mottled than any other; I think there is a little more waste in white than brown.

Mottle is the great complaint?—Yes.

Do you see any objection to a meeting between the trade and the department of the Excise for the purpose of settling some fair estimate of allowance to be made on that head of allowance to be taken on the gauge?—If it be considered necessary; but I consider if you extend it to Ireland, and make the duty all alike throughout the United Kingdom, that it is a mere matter of pounds, shillings, and pence; they will all come alike into the market.

The only thing is, that it will be an increase of duty on mottled soap?—Yes.

They say that yellow soap is now driving out mottled soap?—I dare say it is, they make the yellow soap so much better than they did.

That might be for the consideration of the trade among themselves?—Yes.

If they thought it desirable?—You might make them a small allowance: it should, if made, be on the gauge. I would make them an allowance of 5 per cent. on the charge of mottled soap.

To that you see no objection?—No; I think it would make it an equal duty with the yellow.

On soft soap the restrictions are not so heavy as on the hard?—There are none at all; they only charge what is cleansed out and weighed.

We are told that only one boiling is required?—If you have a person attending it, what more can we do?

One of the deputation suggested that the firkin in which soft soap is contained should have some label, or some Excise number, or something to enable them to know it?—I will tell you why it is not necessary: when they cleanse the soap, it is put into barrels, half-barrels, firkins, and half-firkins, and they fill them full. After it has crusted, nothing can be stirred without its being seen, and they keep it as stock. They say it is so many barrels, and so many half-

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barrels, and it stands till it is sufficiently cold to weigh, and none can be taken out, because it would spoil the crust at once.

Their object was to follow soap which had evaded the duty. Supposing some check was devised for a label, or paper, or something of that sort, and you come to the stock of a dealer, and there you find a firkin which had no Excise mark, you would then be sure it was a smuggled article; do you think it worth while to have that check?—I do not, in a revenue point of view.

What should you recommend, supposing the case of a reduction of a halfpenny per pound; what reduction do you propose for the soft soap; it is a penny now?—I think you could only reduce it a farthing, and make it three farthings.

Why should we not have a halfpenny; a penny for the one, and a halfpenny for the other?—You can have it so if you like, but it has always borne a little higher proportion.

If you make it a halfpenny you will get as much money as if it were a penny?—I think so, because it is principally paid back as an allowance to the woollen manufacturers.

Would it be possible, at a penny, to do away altogether with the allowance on soft soap?—I should think it would. I would take a halfpenny off hard soap, and a halfpenny off the other, if it is a penny now, and bring it to a halfpenny, and discontinue all allowances.

And you think that might be done safely?—Yes, and extend it to Ireland.

The deputation have pressed on us very much the expediency of collecting the duty more frequently in large towns; they give up the country, but they say in the large towns, where as much is made nearly as in London, it presses very heavily on them; and they also say that the large towns do not object to it themselves?—Nor can the Excise object to it, because they have collectors in all the large towns where a great deal of soap is made; each of the large towns is the residence of a collector generally.

Then there would be no serious inconvenience?—None at all.

In that case the great houses might pay to a collector?—Yes; and when he is out on his rounds he could appoint a person to receive it, as he used to do with the port duties.

You apprehend, then, no inconvenience from the absence of the collector on his rounds?—I think not.

You think, upon the whole, if the duty is extended to Ireland, and reduced to a penny in one case and a halfpenny in the other, all allowances being abolished, the revenue will not sustain, in the first year, any material loss?—I think not.

WM. HETHERINGTON.

MINUTES OF EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in Newcastle.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 44.

4th November, 1833.

No. 44.
Mr. Edward Graham.
4th Nov., 1833.

Mr. Edward Graham, Supervisor at Newcastle, and Port Surveyor, called in and examined.

How many soap manufacturers are there in the collection?—There are three in the town, and one has set up lately lower down the water.

Do you suppose there is much evasion of duty in the soap manufacture?—I think not; they are well looked after; there is always an officer there, and the officer surveys every four hours, and the traders are respectable.

Do you survey any candle-makers?—The duty is off candles.

Is not the survey kept up?—Yes, they are surveyed as tallow-melters once a day, Sundays excepted.

For what reason do you survey them?—To endeavour to prevent them making soap as well as candles; having tallow, they get lees, and make soap privately.

Have any been detected?—Not hitherto.

Do you think they would be inclined to do it?—I should think not.

EDWARD GRAHAM.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in Edinburgh.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 45.

7th November, 1833.

James Cornwall, Esq., Collector of Excise, Edinburgh, called in and examined.

Examinations. No. 45. James Cornwall, Esq. 7th Nov., 1833.

Is there much soap made here?—Yes; there are two extensive works in this neighbourhood.

Are there any complaints on the part of the manufacturers against the recent regulations?—There have been some complaints mentioned by Mr. Taylor, the soap-maker in Leith; he has complained of the officers being too strict in the execution of their duty in weighing the materials into his copper; he says that that is not the universal practice, and he feels it an inconvenience to be surveyed, as he considers, more strictly than his neighbours. Whether that is so or not I cannot tell, but the officers do nothing more than they are required to do by the law and by their instructions; they appear faithfully to weigh in every quantity put into the copper, and if this is a hardship it should apply equally to all the trade.

Does their conduct differ from the conduct of other officers?—Not that I am aware of; some officers, however, may not be so careful and attentive as they ought to be.

Has his complaint been made the subject of examination?—It has; he has stated it to the Board, and to me also.

On inquiry you find that the officers have done their duty?—Yes, and no more than their duty.

Are there many other manufacturers?—He is the only one; he has two extensive works.

JAS. CORNWALL.

APPENDIX No. 46.

7th November, 1833.

Andrew Morton Carr, Esq., Solicitor of Excise for Scotland, called in and examined.

No. 46. Andrew M. Carr, Esq. 7th Nov., 1833.

Are there any instances of fraud in soap?—I have a case going to trial this Term on soap, a very bad fraud—for using false weights for many years back; and I have had instances of prosecutions in soap for frauds of a very bad description, committed for the purpose of obtaining the drawback for the use of soap and starch in preparing cloths and linen, in which the invoices of soap and starch produced have been forged. Persons who obtain this drawback are preparers of linens and woollen cloths, and are very often not of the best class of traders. They make affidavit to the truth of the invoices and entries produced, so that the case is a very gross one.

Do you conceive this fraudulent practice is carried to any extent?—I am very much inclined to think so; I should think to a greater extent probably in England than in Scotland. I recollect that I used to see cases of it when I was under the Bar, and drew the pleadings for the Crown in revenue cases some years ago.

What drawbacks are allowed?—The drawback of the full duty on soap and starch.

In favour of what parties?—The manufacturers or preparers of the linen cloths and woollens. The way in which they obtain the drawback is this:—they are required to preserve the invoices of the goods, the soap and starch bought by them; they enter an account of these in a book furnished them, with an account of the quantity used, and when they apply for the drawback they are required to produce this book, and swear to the truth of the entries therein and the invoices produced, and the drawback is paid to them accordingly. I expected that when they reduced the soap duty to one-half, they would have repealed the drawback altogether, as well as that on starch; the difficulty, I believe, is with the manufacturers.

A. M. CARR.

APPENDIX No. 47.

15th November, 1833.

Mr. William Blakey, Collector of Excise, Montrose, called in and examined.

No. 47. Mr. William Blakey. 15th Nov., 1835.

Have you any soap manufactory in your collection?—One.

Is there much business done in it?—It is on a large scale.

Does the owner of it make any complaint of the regulations?—Not any.

Do you think there is any smuggling of soap?—I do not think there is any there; there is an assistant on the work, who attends constantly while it is at work. They have no opportunity of evading the duty, I think.

It is stated by one of the soap-makers that the officers require the manufacturers, once in every 28 days, to give, as to every copper or pan he uses, a notice of three days to the Excise

officer, that they are to be on a certain day and hour cleansed for the inspection of the officer?—The coppers are generally examined when they are cleansed; then it is no inconvenience to the maker: if he neglects that time it may put him about, but that is his own fault.

Is three days' notice of that necessary?—A less time would suit the officer as well, no doubt.

WILLIAM BLAKEY.

Examinations.

No. 47.
Mr. William Blakey.
15th Nov., 1833.

APPENDIX No. 48.

15th November, 1833.

Mr. James M'Laren, Collector of Excise, Aberdeen, called in and examined.

No. 48.
Mr. James M'Laren.
15th Nov., 1833.

You have only one soaper in your district. Where is he?—In Aberdeen.

Do you consider that duty well collected?—Yes; I think it is well licensed. But there was a discovery made at this soaper's manufactory, last winter, of two false weights, for which the trader is under prosecution in the Court of Exchequer. The supervisor found an excess of two pounds on a 56lb., and a few ounces more on a 28lb. weight.

Are officers kept constantly in the manufactory?—There is always one on it when at work; what we call a soap assistant. He is constantly on the premises but at meal-time, and then the division officer attends; so that when the coppers are open there is an officer present.

You have eighteen soap and starch claimants in your collection; will you describe what they are?—There are bleachers, who bleach yarn and cloth, and they are entitled to a certain allowance on the soap and starch used in that process. We keep a sort of survey upon them. They are required by law to enter the quantity received in a book. The officer compares the invoice with the quantity so inserted in his book, as a sort of check that they get duty-paid soap and starch.

That allowance is in the nature of a drawback?—Yes.

Are you aware that these claims for drawback give occasion to frauds?—It is very possible to commit frauds. If they procure false invoices, and produce to the officers, of course they get credit for soap to the extent of the quantity expressed in those invoices, and they of course get allowance from the Excise.

Have you reason to believe that is practised to any extent?—I do not know that it is; but it has been done, and it is possible to do it.

Are there any means of checking that that you are aware of?—No; I am afraid there are not. If the bleachers and the grocers were both in collusion, and the grocer who gets soap for retail were to give invoices to the bleacher of his having sold him so much soap, he would get drawback on the quantity expressed in those invoices.

For what object is the survey on tallow-melters kept up?—To prevent their making soap. By having the privilege of melting tallow, if they were in possession of alkali, they could make soap.

Do you apprehend there would be much danger of their doing that if the survey was withdrawn?—No, I think not, because the penalties are so great in case of conviction.

Where are the tallow-melters situate; in towns?—Yes; generally in towns.

How many officers are employed in that survey?—There is no officer but who has other duties to attend to. Those tallow-melters fall within the bounds of the officers' other business.

Does that survey occupy much of their time?—No; they can soon inspect the premises.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in Glasgow.

SIR HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 49.

21st November, 1833.

Mr. Richard Jenner, Collector of Excise, Glasgow, called in and examined.

No. 49.
Mr. Richard Jenner.
21st Nov., 1833.

Is the soap manufacture very extensive?—Yes; we have one soap manufactory very extensive, Mr. Tennant's. The soap duty in Glasgow was 67,000*l.* last year.

There is a good deal of drawback paid, is there not?—Yes.

How do you consider the regulations administered in regard to drawback; are they sufficient to prevent fraud?—I am not aware that they are in all cases—false invoices might be given. In some cases they are so far effective as to check any thing unless there were collusive transactions between the seller of the soap and the party consuming the soap. Before the present regulations I am aware that frauds were carried on to a great extent in the manufacturing countries. I was at that time in Yorkshire, and there was a great quantity consumed by the woollen manufacturers and petty dealers in yarn, and they made applications for drawback, which could not then be properly checked.

Examinations.

No. 49.
Mr. Richard Jenner.
21st Nov., 1833.

Is the survey on the manufacturers very strict?—Yes; but after the charging of the duty there is no further account taken.

A complaint has been made of the hardship of the notice they are obliged to give for cleaning out their copper?—Yes; these notices have been in existence for a length of time, but I never hear much complaint on the subject.

RD. JENNER.

MINUTES OF EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office, 5, Whitehall Place, London.

SIR HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 50.

29th May, 1835.

Richard Betenson Dean, Esq., Chairman of the Board of Customs, called in and examined.

No. 50.
Richard B. Dean, Esq.
29th May, 1835.

The Commissioners wish to have your opinion upon the remedy which has been suggested by a deputation from the soap trade for the evils of the present system of charging the duty upon soap. The deputation recommend that instead of the present duty of Excise on soap an increased custom duty should be levied upon the raw material, tallow and oils. Could you give the Commissioners any opinion as to the propriety of the plan proposed?—I have had but little acquaintance with the duty upon soap, or the manner in which the duty upon that article may operate upon the trade, but I should exceedingly doubt whether the object that the dealers in the article contemplate would be accomplished by imposing an additional duty upon the ingredients of which soap is composed. In the first place, from accounts delivered in to the Commissioners by me the other day, namely, a return of the duty upon barilla and upon alkali, it is clear that the reduction of the duty has not had the effect contemplated, inasmuch as the quantities have decreased with the reduction of the duty; but I believe that that is to be accounted for by the parties having made use of a British alkali to some degree as a substitute for barilla. With respect to the immediate question, I may state that the general principle, with regard to the raw material, is to admit it at as low a duty as possible, consistently with a due regard to the revenue.

The object of the trade is to increase the present duty upon the raw materials, in order to make up the loss to the revenue by taking off the Excise duty upon soap?—That operates the very reverse of the principle I have just stated.

The suggestion of the soap people was that the whole of the Excise duty, 700,000*l.*, should be removed altogether, and that it should be made up to a certain extent—not to the whole extent—by an increased duty upon tallow and oils?—In answer to that I can speak much more decidedly. I should say with regard to tallow, which we may call, to a certain degree, a raw material, and which is made use of for purposes so intimately connected with the comforts of a great mass of the population of the country, that to impose a higher duty upon it, after having taken off the duty upon candles, and when it was taken off in order to bring the commodity into greater consumption among the population at large, I cannot admit that in principle it would be a right course of proceeding; nor does it at all follow, as it appears to me, by taking off so large a duty as 700,000*l.* upon an article of prime necessity to the community, and imposing a higher duty upon the raw material, you would make up that amount of revenue. It does not follow that by imposing additional duties the amount of revenue thereby contemplated is obtained from a particular article. A reduction of the duty upon an article of prime necessity may, and often does, open additional sources of consumption, and the quantity consumed may be greatly increased; but it is quite the reverse in the case of raising the duty. The same reasoning applies to oils; and I think it would be overturning the great principle that seems to have operated upon the Government for years, as well as the Parliament and the public, in bringing in the raw material as cheap as possible.

The increasing the duty upon tallow would strike at candles, which are now not taxed?—Yes, the very principle of which was to bring the price down so low as to give light to the poorest cottager in the country at the lowest possible rate.

Another recommendation that was brought forward by the deputation was, that the duty upon soap should be extended to Ireland: at present Ireland is free?—Without being aware of the grounds upon which Ireland has been exempted from the payment of duty upon an article as necessary for that country as for this, I should at once say, upon principle, that the subjects of the United Kingdom should be assessed to the same amount of duty; and, unless there was something upon the face of the thing to demonstrate that certain parties should have an exemption which other parties do not enjoy, I should say it was an anomaly.

You are aware of no such reason?—No, I am not; I am aware that no assessed taxes are imposed in Ireland, but that would make it, *à fortiori*, to my mind, that the exception should be as small as possible, and not as large as possible.

The Commissioners have been informed that during the prevalence of the high duties there was a great deal of smuggling between the two countries?—I should think that the state of smuggling is this: An article of home consumption and of inland manufacture upon which rather a high Excise duty is imposed, and that duty confined to Great Britain, no duty

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being paid in the sister kingdom of Ireland, it seems clear that if the party taking out that article upon which the high duty had been paid, and receiving back the amount of duty paid for the purpose of exportation to the sister kingdom, in which no duty was paid, such a proceeding would be a great temptation to endeavour to get back the greater part of it, and any mode devised to get rid of that, by imposing a larger inland duty, must open a door to greater smuggling, and I see no mode of counteracting it by any increased vigilance or care on the part of the Government.

The increased intercourse that now takes place between the two countries would increase those facilities?—Yes; not only increased intercourse, but the increased means of intercourse and communication by steam-vessels from the ports of Ireland to the Mersey and the Clyde, afford almost unlimited means for the importation of the article, notwithstanding it is of a bulky nature, and no increased precautions or vigilance could prevent it; and therefore it is one of those cases which, above all others, require something to be applied to secure the revenue, independent of revenue regulations; and, upon the other principle, in the event of goods coming from Ireland into this country with a countervailing duty, I do not think the Commissioners will find, if they call for the accounts, that there are 500*l.* countervailing duty paid in the year. In short it appears to me, in the absence of any grounds, parliamentary or otherwise, by which the exemption from the duty on soap in Ireland could be justified, that taxing an article throughout the United Kingdom at the same rate of duty, without at present saying what that rate should be, would be the true principle to proceed upon. The next question would be the amount; and without presuming to be able to offer any opinion upon an article which is under the Board of Excise, and merely speaking upon principle, I should think that the only way of making a duty of that description as it were palatable to a country that had hitherto paid none, would be to reduce it considerably. I would rather take it at a halfpenny than a penny per lb. But I submit this merely for consideration, without offering any opinion upon a matter which those who are competent will be more able to decide upon. I should say that the proposition on the part of the merchants, with the view of augmenting the duties upon the raw material, is objectionable, unless it is to be with the view, which I should consider the best mode of proceeding, in point of principle, of putting an end to that which would appear a great temptation to fraud—namely, the drawback. I should consider, in order to equalize the duty throughout the United Kingdom, and to make it as little onerous as possible on that part of the public which had not before paid it, it would be desirable to reduce it as low as possible, consistently with a due regard to the revenue, upon which the Commissioners of Excise will be better able to speak.

Would the putting the two countries upon the same footing with regard to duty tend to any saving of expense and trouble?—Yes, to a certain extent, because all the paraphernalia of the drawback and the countervailing duty would be put an end to, but it would not be to any considerable amount; the great question would be the putting an end to fraud, and I speak of it particularly in a moral point of view; and the sacrifice of some revenue, if it had the effect of putting an end to the temptation to commit fraud, would be highly desirable, and of great importance in a moral point of view.

Can you form any estimate of the amount of consumption of soap that takes place in Ireland?—Not the slightest. One thing is perfectly clear, that if the Commissioners should deem it expedient to propose to the Government a material reduction of the duty, in order to enable them to impose the same duty throughout the kingdom, it must necessarily make the article itself considerably cheaper, and by that means not only extend the consumption, which is very material with regard to the revenue, but be attended with great benefit to the community, by introducing habits of greater cleanliness in their houses, their persons, and linen—circumstances of infinite importance to the community.

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13th May, 1835.

A Deputation of Soap-makers, consisting of the following Gentlemen, called in and examined.

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A Deputation of Soap-makers.
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Mr. William Hawes, representing Mr. Taylor, of Leith, Mr. Johnson, of Runcorn, and Messrs. Atkins, of Birmingham.

Mr. Charles Fripp, of Bristol.

Mr. William Undsworth, of Liverpool, representing 20 of the principal soap-makers of Liverpool, Runcorn, and Chester.

Mr. Thomas Gill, of Plymouth.

Mr. John Tennant, of Glasgow.

Mr. James Gadsden, of Hull.

Mr. David Gibbs,
Mr. George Smith,
Mr. Joseph Barlow,
Mr. James Soames,
Mr. John Anderson,
Mr. Edward English,
of London,

attended by Benjamin Hawes, Esq., M.P.
and William Ewart, Esq., M.P.

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The following minute was delivered in and read:

"At a numerous meeting of the soap manufacturers of London, held at the George and Vulture Tavern, Cornhill, on Friday, the 8th ultimo:

"It was proposed by Mr. Anderson, and seconded by Mr. Smith, and carried unanimously, That

"Mr. W. Hawes, Mr. Soames, and Mr. Gibbs, be deputed to appear before the Commissioners of Excise Inquiry in behalf of the London trade, and to represent to them the very depressed state of the soap trade; the injury to which their property is exposed by the unfair competition they are obliged to submit to with the fraudulent trader; the injustice and inequality of the operation of the Excise laws relating to soap; and that it is their unanimous opinion that this arises, and is daily becoming more oppressive, in consequence of the facilities which the improvements in alkali, and the repeal of the candle duty, have afforded for the illicit manufacture of soap; and that no modification of the present laws, nor any new regulations, will afford them relief and protection.

(Signed) W. Hawes, Chairman.

"And by

Jas. Soames and Co.,	W. Saddy,
Barlow and Anderson,	Tho. Baston,
J. and E. Cook,	D. Gibbs,
Woolley and Marshall,	Coles and English,
T. and J. Wheen,	T. and S. Morgan,
Smith and Broderipp,	J. Hunt.
R. L. Stirtevant,	

"Chas. Williams, Hon. Sec."

Mr. Undsworth delivered in the following minute:

"At a meeting of the soap trade at Liverpool, May 8th, 1835.

"John Undsworth, Chairman.

"A communication having been received from London, stating that the Commissioners of Inquiry into the Excise laws were to investigate the laws affecting the soap trade on the 12th inst., and requesting the trade in this neighbourhood would co-operate with the trade in London and elsewhere in endeavouring to produce such alterations as might be beneficial to the trade, and aid in protecting the revenue, so long as the duty is continued—

"Resolved, That it is the opinion of the present meeting that the weighing the materials before putting them into the coppers is unnecessary, and ought to be abolished—the fact being that it is in a great degree a dead letter, not being enforced except to annoy the trader, and that it has no effect to prevent smuggling; at the same time that, if it should be abolished, the officers should be required strictly to attend to the regulation of actually seeing tallow, or grease and lees, incorporated with the soap left in the copper after a cleanse of soap has been made—

"Jno. Undsworth,	James Leigh and Co.,
Geo. Blake,	J. and T. Johnson,
James Blake,	T. Stockdale and Son,
Edwd. Kelshaw,	Josh. Crosfield and Co.,
Martindale and Tweedale,	Hazlehurst and Sons,
Lamb and Tyson,	Agar and Gibson,
E. Jones,	Jos. B. Lunt,
Edwd. Steele,	J. and W. Briddon,
Lovatt, Brothers, and Taylor,	J. and D. Moor,
Saml. Hiley,	Rosson and Croft.

"That it is the opinion of this meeting that John Undsworth and Edwd. Steele be deputed to attend the meeting in London, to watch over the proceedings, and endeavour to promote the interests of the trade in this neighbourhood.

"That a subscription be entered into to defray the expenses of the deputation.

"That this meeting is decidedly of the judgment that the best interests of the trade would be promoted by the total abolition of the duty, and that the present is a favourable time to urge it; and that the deputation be instructed to press the necessity of this, providing that any additional duty on the materials that may be laid on as a substitute be allowed in the shape of a debenture upon soap exported."

The Liverpool deputation state that it is the opinion of their meeting that the weighing materials before putting them into the copper is unnecessary, and ought to be abolished; that is the first step taken by the excisemen?—*Mr. Soames.* We never do it.

Mr. Undsworth. It is a nullity; it is never done.

It has been represented to the Commissioners generally that, in point of fact, the materials are not weighed as they ought to be by the regulations?—*Mr. Fripp.* The Commissioners will see the impossibility of doing it, as the substances are generally put in liquid, and must be conveyed into a vessel for weighing, and then it is emptied and re-weighed several times, so that it would take a very long time, and interfere with the manufacture.

Mr. Undsworth. In our part of the country the consumption is principally palm oil, and that we are obliged to melt in order to discolour it: it is consequently put into the pans in a liquid state.

Mr. Benjamin Hawes. I think it should be added, that, if this law is not enforced, the trade

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is not indebted to the Commissioners of Excise for not enforcing it; they have endeavoured, in many instances, to enforce it, and it has been found practically impossible; we are not indebted to them, for they insisted on discharging their duty; but when they came to enforce this with reference to large establishments, they found it impede business without securing the revenue, for they were not able to show that the revenue was better secured by it. They were therefore obliged to give it up; and I think it a great misfortune that a public Board should cease to enforce a law, and should be obliged to give it up. I do not mention that as a hypothetical case; they endeavoured to enforce this law in our manufactory within the last six months. When we came into contact with the Board of Excise, we found them bent on enforcing this regulation. We represented to them, with perfect respect for them as public men, the injury it would do to us individually, and the inutility of the regulation with regard to the revenue. We did not find them at all, on that account, ready to forbear pressing that regulation upon us; but when they found that it involved them in practical difficulties, that we were determined to go before the Treasury with our complaint, they refrained; but they did not act in the way in which I think, as public men, they ought to have done—they declined seeing a deputation of the trade officially, and stated, as a general rule, that they did not receive deputations from manufacturers or traders generally. Now I do humbly conceive a public Board, created for the enforcement of the Excise laws, cannot obtain information without coming into communication with practical men; unless the regulations of the law are made consistently with the usages of the trade, and altered from time to time, as the trade changes, the trade will be exposed to very great inconvenience.

Is it the general practice of the Board of Excise to decline communicating with the trade generally, as a Board?—*Mr. Gibbs.* I have never known them have a communication with a deputation of the trade; they may have asked an individual his opinion as to an Excise regulation, but I have always said it is better to leave out a law unless you can enforce it; a bad law is worse than no law at all. If the letter of the law can be put into practice without injuring the manufacturer, and it will benefit the revenue, let it be enforced; but we must all feel this is no benefit to the revenue, and a daily hardship to the manufacturer.

Mr. Ewart. The hardship is much greater at Liverpool, in consequence of the use of the palm oil.

Mr. W. Hawes. With respect to the Commissioners of Excise receiving deputations of the trade, the most recent case in which we have been interested was of considerable importance. We applied twice in writing for interviews with the Commissioners, and were refused; and the reason assigned was, that they never had any intercourse with the trade, but that all communications to them must be made in writing, through their officers, and not directly to themselves; to which we replied, that the communications we wished to submit involved the infringement of so many regulations on our own parts, as well as by their officers and assistants, that we should, by committing our statement to writing, be convicting ourselves and their officers to an indefinite extent. After several days' delay I was requested to wait on one of the Commissioners. The interview was not official; and its object appeared to be, on the part of the Commissioners, precisely that we wished to arrive at by an interview with them—namely, to avoid writing a refusal to receive our deputation. I was told that the Board hoped we should send our representations in writing, but that they could not receive us. I regretted we could not comply with their request, in consequence of the nature of the communications we wished to make. Subsequently three or four principal officers were sent to our works by the Board, and we were told that all the vexatious restrictions were to be waived, and the old officers replaced. The vexatious regulations consisted in increasing the number of officers, and, without any reference to the security of the revenue, enforcing, to the best of their power, the whole of the revenue regulations, the most important of which was the endeavour to weigh the materials. They were unable to do it: the instructions from the Board to the supervisor, as we understood, were to enforce the regulations to the letter.

Those were subsequently withdrawn?—Yes, and the officers were removed.

They are not now enforced?—No; on the contrary, they are now more lax than ever.

Mr. Fripp. It is in the power of the trader to baffle the Excise, and every one who felt himself aggrieved would do it. I recollect a case of that kind in our works, that we took a whole week in weighing the materials, and the officer was perfectly sick of it before the week was out; we could not have gone on so, but we made a sacrifice for the object.

Mr. Benjamin Hawes. The great grievance the trade complain of is, that here is a regulation which never has been found to benefit the revenue, and is very vexatious to the trade. We do think it a great hardship that a regulation should exist which has never been shown to benefit the revenue, and has been always found exceedingly harassing and inconvenient to the trade.

When those regulations were originally framed in the reign of Queen Anne, was the trade so different as to warrant the regulations at that time?—*Mr. B. Hawes.* As I before said, regulations must be altered from time to time with the improvements and the increasing importance of the trade. I doubt whether the regulations were ever good for anything, but I do not say that they were not.

Has the state of the trade so altered as at all events to make the regulations at present utterly useless?—Undoubtedly, from the great extent and augmentation of the trade.

Mr. W. Hawes. The only description of soaps mentioned in the "History of the Soap Trade," published in 1642, and which I have had the pleasure to submit to the Commissioners, are soft and white. The whole of the produce from the materials used in the manufacture of white and soft soap is cleansed from the first operation; nothing is left in the copper: but, for the soap generally required for commercial purposes, a fifth or even a fourth part of the produce

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from a given quantity of materials is left in the copper for another operation. We cannot take out all at once, so that, if we weigh in the presence of an officer a quantity of materials, a large proportion of the produce of those materials is left in for a subsequent operation.

The duties were reduced one-half in the session before last?—*Mr. W. Hawes.* Nearly one-half.

Did the Board of Excise at that time call together the trade for the purpose of reconsidering the existing regulations, or had you any communication with the Board of Excise at that time?—We had not the slightest.

The other gentlemen said the same.

Do you conceive that would have been a favourable opportunity to revise them?—*Mr. W. Hawes.* So much so, that I had an interview with Mr. Dehany, and requested it might be done.

It is necessary to state here that in May, 1832, the London trade sent a memorial to the Commissioners, calling their attention, 1st. To the progressive simplification of the process; 2d. The consequent increase in the facilities for smuggling; 3d. The reduction in the number and salaries of the assistants; 4th. The rare enforcement of the extreme penalties; 5th. The altered state of the candle trade; 6th. The absence of proper rewards to the officers, the receipt of which was not even acknowledged.

Mr Gibbs. I believe at the present time they are making alterations with a view to meeting the present state of the trade; I believe the only object of weighing in the goods was to show the comparison between the quantity of goods that went in and the quantity of soap which came out;—that it does not answer the end is evident.

Mr. Benjamin Hawes. With reference to the question which has been asked, as to the expediency of altering the Excise laws when the duty was reduced, it is perfectly true that we were anxious to bring the great body of the Excise laws under the view of the Commissioners. At that time we did not succeed; I cast no sort of blame upon them, for it was very difficult, and they might be otherwise occupied; but there was a Bill subsequently introduced for the purpose of amending the laws of entry generally. In looking over that Bill I found rather an increase to the vexatious powers of the Excise than any disposition to relax them, and I took it at once to the then Secretary of the Treasury, and stated that if the Bill was brought into the House I should feel it my duty to take the sense of the trade. It related to the compulsory entry of every utensil *and other thing* used by every person under the Excise laws. Now, applied to the licensed victuallers, it becomes utterly ridiculous; but as applied to our own particular trade, on which alone I felt it necessary to take it up—for our objections were equally good with every other trader—I pointed out this great absurdity. When I pointed it out to the Secretary of the Treasury he took the opinion of the solicitor of Excise. My brother attended, and stated our reasons against it at different meetings. I believe the other trades also felt alarmed at the inconvenience of such a regulation. The solicitor of Excise certainly was perfectly well aware of it, because it was withdrawn, I will not say reluctantly, but it was not withdrawn as if it had been inserted by mistake, and therefore the effect of that Bill, the only Bill in which the Commissioners had an opportunity of amending the Excise laws, and relaxing them, in reference to the present state of the trade, was lost; it was not only lost, but there was an attempt to increase the severity of rather a vexatious portion.

Would it have been possible for you to have entered every utensil?—Absolutely impossible; supposing we had done it, it must have been altered again the next day. At the interview we had with Mr. Francis Baring, the then Secretary of the Treasury, I am bound to state that the greatest possible willingness was expressed to meet the wishes and wants of the trade.

Mr. W. Hawes. The penalty was remarkably high; it was 100*l.* instead of 50*l.*, which is the usual penalty.

Mr. Gill. There is another argument in favour of doing away with this part of the weighing law; that is the injurious effect on the minds of the officers themselves. If they are required by their instructions to carry into effect a law which they find to be impracticable, it induces them to relax in other points where the fair manufacturer feels it desirable they should be very exact. In that case the assistants, who ought not to have any option in such matters, may select such other parts for relaxation as they may think conducive to their own convenience; and under such circumstances, in many instances, it leads to the assistance of the smuggler to a very great extent.

It appears to have been the opinion of the meeting that, first of all, this weighing of materials into the copper is not attended to in practice?—*Mr. W. Hawes.* Decidedly not; not only not attended to, but perfectly impossible.

You are all agreed in that?—*The gentlemen all expressed their agreement.*

You are all high in the trade: do you think it might be necessary in the smaller houses?—It is impossible that the Excise can arrive at any accurate result from that system, either in a small or a large house, for the trader could not produce a saleable commodity if he produced the proportions required by the Excise; there must be evasion somewhere, though every exciseman's book states that he has weighed all the materials. I believe I state the opinion of all the deputation.

Mr. Gibbs. Precisely so; I will suppose a case which occurs to me. An officer comes and says, "I insist upon seeing every thing weighed." Then the only difficulty I should have would be to find opportunities to infringe the law by getting goods in unknown to the officers. I could not perform the law; and I could not carry on my business according to law.

According to the present law, the Commissioners are to understand the materials weighed in cannot produce the quantity of soap which the Excise insist on bringing out?—Not in the first operation certainly; when we frame soap from a copper, we must leave a very large proportion of the materials in the copper in an imperfect state, and there is no difference made by

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the Excise between the produce of soap from a copper charged in the first instance, and one in which a large quantity of materials have been left from a previous charge; every officer of Excise is well aware that the quantity of soap required to be produced by the regulations cannot be obtained from the first operation.

Mr. Benj. Hawes. I am prepared to state, that the small maker must be ruined by the operation of that law, but the large maker can successfully evade it; the smaller the maker the more ruinous.

Mr. Fripp. There is nothing in this law which gives security to the Revenue; we lay down the broad principle that the Excise should direct their attention to the quantity of soap produced—that they should have nothing to do with the mode of making it.

Mr. W. Hawes. It involves too minute a scrutiny into the process of manufacturing; it exposes the maker to a very unjust examination into his mode of proceeding.

Mr. Undsworth. It has often happened with us when we have had a new officer he has overcharged a copper, and has put down more materials than we have been able to cover by the soap framed. That soap has been intended for the home market, and when we have framed it we have been obliged to reduce it in quality, and increase its bulk by the addition of a large quantity of water, and export it at a loss.

Mr. Gill. There is a continual violation of the law going on in every house in the kingdom. The officer is obliged to write in his specimen "saw such a quantity of materials weighed and put into the copper," whereas he never sees either done; he comes to the trader and asks him what he shall write in.

Mr. W. Hawes. And whenever we have complained of the oppression of this part of the law, stating at the same time it never was complied with, we have been told that the officers do it, and that they are ready to swear to it.

Mr. Gibbs. If they did not do so, they would be liable to lose their situations.

It appears then clear, all these regulations are not executed?—*Mr. W. Hawes.* Certainly not.

And that if they were strictly executed, the greater part of the trade would be ruined from the disproportion at present existing between the real produce and that required by the regulations?—Decidedly so.

That arises from the change in the present mode of making the article?—Principally in consequence of the altered state of the trade.

Will you state how that arises?—The soap that was used and manufactured when those laws were made, (for they principally began in the reign of Queen Anne,) was finished and taken out of the copper in the first operation: there was nothing left; a quantity of tallow was put into the copper and a quantity of soap produced; in that case they could be enforced, but at present the first quantity of soap taken out of a copper varies from 65 to 75 per cent. of the total produce from a given quantity of grease.

So that the remainder is worked over again?—Yes, by another operation.

In consequence of this altered state of the trade no alteration has taken place in the regulations?—Not the slightest.

Would it not be possible for the Excise to meet the altered state of the trade by making an allowance for the alteration, and still for them to carry on their proceedings of weighing the materials?—This question was very closely discussed by a considerable number of makers yesterday, and we are agreed most decidedly, that no modification of the system of weighing could be introduced by the Excise without, on the one hand, compelling the trader to give a degree of accurate information to the officer which no law ought to compel a manufacturer to do, or, on the other hand, obliging him, in order to conceal that on which his profit depends, to be guilty of a constant evasion of the law. We cannot tell the produce of soap from the first operation ourselves, and, therefore, we must evade any strict provision, in order to prevent a charge for duty on soap not made, and every practical soap-maker, as well as every practical officer of Excise, knows that in a charge from which we expect five tons we only frame three.

Are you all of opinion that it is impossible to modify that regulation in such a manner as to meet the existing state of the trade?—Decidedly.

Mr. Soames. Some materials would produce more soap than others.

Mr. W. Hawes. And keeping in mind that it does not at all contribute to the security of the Revenue. In about 100 tons of palm oil, two years since, we had an allowance for 15 tons of water incorporated in it. We could not ascertain this until it was melted, and had the Excise weighed it we should have suffered a great loss, as soap cannot be made from water.

Mr. Fripp. The only possible substitute for the abolition of such a regulation, would be its strict enforcement, for it would make such a difference in the amount of labour, if it were exacted from one manufacturer and not from another, that it would be a great hardship. If it extended throughout the kingdom it would in so far increase the cost of soap without the slightest benefit to the Revenue.

You state that the produce varies so much, it is difficult to lay down a general rule?—*Mr. W. Hawes.* The produce is uncertain. We do not know the produce to be expected. And, bearing on the point mentioned by Mr. Fripp, during the three weeks it was attempted at our works to enforce these regulations, our quantity of soap was reduced from 60 to 70 tons to below 40, and our produce was generally two-thirds of the amount we should have made but for these regulations being attempted to be enforced.

Did you suffer in the duty paid?—We are obliged to acknowledge we deceived the Excise. Every man in the manufactory knew the difficulties we were under, and every one assisted in

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deceiving the officers. We told the surveyor when he came that he could not enforce the law, and that we should be obliged to deceive him.

And they acknowledged themselves defeated?—They not only acknowledged themselves defeated, but they acknowledged, when it came to a difficult case at the end of the period, that they had no law by which they could enforce it. By our machinery we had the power of pumping the materials from one copper to another. They attempted to prohibit us from so doing. We requested to know the law on which they proceeded, and they acknowledged that although the proceeding was contrary to their regulations, there was no law on the subject. No small manufacturer could have done this: he must either have suffered great loss or made some arrangement with the inferior officers.

You consider the opinions you have given to be common to the whole trade?—Undoubtedly.

Mr. Fripp. There is not one who will be benefited by it.

Mr. Gill. There is one thing which shows it is very prejudicial not only to the manufacturer, but to the Revenue. The soap trade has advanced in improvements very little of late. We are here obliged to confine ourselves to a certain mode of charging our copper, under the eye of the officer. It is very possible many might have suggested improvements, but while every operation is to be open to men perfectly indifferent to the interests of the trade, and who would feel no scruple in laying it open to others, improvements cannot be expected. If any could be introduced by makers, so as to reduce the price of the article, the natural consequence would be a very large increased consumption, and consequently an increase of duty.

You conceive the present system of interfering with the process of manufacture to be highly injurious to the manufacture itself?—Yes; I do.

Of course you are all equally interested in the Revenue with the Excise?—*Mr. Fripp.* More so.

You are all agreed that the abolition of these regulations will not have any effect in promoting smuggling?—*Mr. W. Hawes.* Not only it will not have any effect in promoting smuggling, but it will prevent the system of accommodation at present existing between the maker and officer, and which, when begun, we never know where it will end.

Would it then be possible to take the duty upon the finished article, as is the case in paper, for instance, instead of doing it in the present mode?—We are of opinion that it can be taken upon the finished article immediately that it is finished, with perfect security to the Revenue.

It has been said by the Excise, in defence of this system of interference with the process of manufacture, that they use it in some degree as a check upon their own officers?—Yes; I am aware of that position. That is perfectly untenable. It cannot be a check, for it is never complied with.

Mr. Gibbs. It is a law and no law.

Mr. Fripp. In fact they are deceived by their officers making the statement of their having done that which they have never done.

Mr. W. Hawes. In respect to the taking off the duty on the finished article, we propose, supposing the duty is to remain, that the mode of taking the duty shall be altered, and that the maker shall be obliged to declare to the officer, previous to gauging the quantity he has taken out of the copper, that that is all he has taken out, or intends to take out, from that copper, so that if any soap is subsequently found concealed, the maker, under his own hand, is convicted of fraud.

At present there is no check subsequent to the nominal weighing in till the soap is gauged in the frames?—No actual check.

Mr. Fripp. I should suggest that one reason of the Excise multiplying regulations is that of finding employment for the officers.

Are officers constantly with you?—Yes.

Mr. W. Hawes. The mere mechanical duty of the officers in our house is four or five hours per diem, and chiefly consists in repeating in their specimen, that they have seen so many pounds of materials weighed and put into the copper, which is not true. Their time would be much better employed in watching the coppers.

Mr. English. I saw an officer come into our works in a state of intoxication; he did not see the goods put into the copper, but entered too large a quantity, and, in consequence, we suffered a surcharge, and had to pay it: this man received another man's pay from the Excise, and ran away the day after.

Do you yourself see the statement of the exciseman?—We see it subsequently to the entry being made, when it is too late to rectify a mistake.

Mr. Gibbs. I witnessed that many years ago, and I made the officer alter it, because I complained that he had put goods charged to one copper into another. I had a superabundance in one copper, and a surcharge in another, and I said to my man, "You be particular, so that you may be able to swear to the quantities which have gone into the copper." The man's name was Tripp; I said to him, "If you do not transfer the goods to the other copper, I shall send in an account to the Excise—I will not pay it;" and the fellow admitted that he had done it to punish me.

Mr. W. Hawes. We dispute, and we are prepared to try the question with the Excise, whether they can charge a surcharge. By the original Act, a black letter Act, the words are not clear that the quantity of soap framed from the first operation shall be considered the whole produce from the raw material put into the copper for that operation. In the instructions to the Excise officers from the Board, it is quite clear, and in Huie's Abridgment much more clearly defined than in the original Act. We have given them notice we are prepared to try the

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question, and that, in our opinion, they have no right to enforce the surcharge. The whole of the weighing is an absurdity.

Will you state any further inconvenience that arises from the duty as it exists?—We have drawn up some suggestions for alterations to meet some of the difficulties, and to which we have unanimously agreed; but we are so fully convinced that the very depressed state of the trade arises from the rapid increase of smuggling in entered houses, and from the illicit importations from Ireland, that we should prefer calling your attention to the facts we have collected in support of our views, before we enter into a statement of the difficulties which arise from the Excise restrictions, or state the alterations by which we propose to lessen them, supposing the duty cannot be repealed. We should wish to call the attention of the Commissioners, in the first place, to the stationary state of the trade. I have a statement showing that the increased production of duty-paid soap for the three years previous to 1833, compared with the years 1820, 1821, and 1822, shows a small increase, compared with the increase of the raw material. Another statement proves a decrease of duty-paid soap in the three years ending 1833, as compared with the three ending 1830. The consumption by the duty being the

First period - - - - - - -	98,300,000 lbs.
Second period - - - - - - -	97,500,000
Decrease - - -	800,000 lbs.

I am likewise prepared to show, from Parliamentary Returns, that the soap manufactured for home consumption at Liverpool has been regularly decreasing since 1830: by home consumption I mean the remainder after deducting the foreign export and the Irish export. There was a slight increase in 1833, but then the tenths must be deducted; and owing to the reduction of the duty, the trade was thrown out of its usual channels. The quantity remaining for home consumption in 1830 was 16,000,000lbs; in 1831, 12,000,000; in 1832, 10,000,000; in 1833, subject to the deduction of a tenth, 13,000,000; there was a little spirit given to the trade that year, from the working out stocks previous to the alteration of the duty: the same reduction, only not in so great a degree, has occurred in London. In 1830 the net home consumption was 29,000,000; in 1831, 26,800,000; in 1832, 26,700,000; in 1833, 29,000,000, subject to the deduction of the tenths, &c. The same has likewise taken place at Newcastle; in 1830 the home consumption was 6,800,000; in 1831, 6,400,000; in 1832, 6,480,000; and in 1833, the year of the reduction of duty, 7,200,000. Now, we deduce from those data, that in the last two or three years there has been a great increase of smuggling; that more smuggling has taken place, in the first place, by direct collusion with the officers; in the second place, by soap returning from Ireland; and, in the third place, by unentered houses, which, however, we do not conceive to be very large. We will first turn our attention to the smuggling by collusion.—We find by the Excise Returns that the rewards to the officers have regularly decreased for the last several years; that in 1833 the amount paid to officers for detections amounted to £73 only. We complain of the inefficiency of the officers that are placed to survey us; they are perfectly ignorant. Many cases can be mentioned; I will mention one or two that occurred to ourselves, of their entering a quarter of a hundred weight as 25 pounds, and their not being able to cast out the weights of tallow and resin. I believe other gentlemen can mention numerous instances of a similar nature.

Are those actual officers or assistants?—Assistants I believe chiefly.—We again assume an increase of smuggling to have taken place in consequence of the increase of population, and there being no corresponding increase in the consumption of soap; and as another principal point, that there has been no materially increased consumption of duty-paid soap in the last two years, with a very large reduction of price, from £60 per ton in 1831 to £46-7 in 1834, which is contrary to the rule which appears to have regulated the demand for almost every other commodity. I may add as an additional proof, I believe it is universally allowed by all parties that there has been a moral improvement going on in the country the last ten or twelve years, and that there certainly is not a decrease of cleanliness. Then we likewise state that though the Excise-laws are replete with penalties to almost any amount, in cases of detection the Commissioners in their parlour rarely enforce them; there is no public control, nor can the trade in any way control the decisions of the Commissioners.

Have the trade any means of becoming acquainted with the penalties?—Not any but through the parliamentary returns which are annually moved for.

So that the person who has been detected in fraudulent practices is not known necessarily by the trade?—Certainly not; and it is proved to be the case by the same person having been subjected to penalties by the Excise several years consecutively, which if it had been known to the public would have prevented his obtaining credit to carry on his works, certainly after the second offence, and in most cases the penalties decrease as the offences are repeated.

Are you acquainted with the names of any parties?—I am.

Another striking proof of the extent of smuggling is the rapid increase of the importation of the raw material, without any corresponding increase in the quantity of the manufactured article. We should wish to state that some may adduce as a reason to account for this, that there has been a decrease in the produce of home tallow. Now, as a body, we do not believe that to have been the case, nor do we think it is an opinion entertained by the tallow trade generally; and every one who observes the progress of agricultural matters must have observed a regular annual increase in the quantity of cattle and sheep, particularly in the last two or three years. There certainly cannot be any great variation in English tallow. We assume that it is the same as it was ten years ago, but we can show that although there has been a large increased importation of foreign tallow, there has not been a corresponding increase

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in the quantity of duty-paid soap?—*Mr. Fripp.* The great increase of the Irish cattle would make up for any decrease at home.

Mr. Gill. I think that the argument in favour of an increased quantity of tallow from the home consumption, may be assumed from the increased population.

Mr. Fripp. The persons engaged in the use of the foreign article have not, especially during the last winter, required the same supply.

The increase in the importations appears, from the return to the Custom House to the present year, not to have been great; the importation for home consumption for 1830 appears to have been 1,139,000lbs., for 1834 1,160,000?—*Mr. W. Hawes.* We wanted more in 1830 and 31, and had there been a small supply of the English tallow we should have wanted more still. We likewise assume, as another proof of smuggling, the number of entered houses which take out licences, and make so small a quantity of duty-paid soap, that they could not profitably pay for their licences. It will appear from the returns that there are 50 houses who make less than one ton of soap per annum, for which they pay a licence of 4*l.* We arrive therefore at this conclusion, that the licence is taken out as a cloak for fraud; the officer cannot be always attending for so small an amount of duty, and therefore, under the shelter of a licence, and the Excise regulations, an extensive system of fraud is carried on.

Mr. Gibbs. He pays to the revenue £14, and pays £4 for the licence so to do.

The duty on the ton, till of late, was £28?—It was.

Mr. Gill. The great majority of those small traders live in country places where they cannot be surveyed perfectly.

Do any of these small traders carry on any other trade?—*Mr. W. Hawes.* Many of them were chandlers at the time of there being a duty on candles. Most of them are in little country places at a distance from the residence of the supervisor and officers, and cannot be so often surveyed as they should be. In these cases we feel the effects arising from the absence of all stimulus to the officers, for £73 in 1833 was the whole amount divided among them, and cannot be considered as any stimulus for the discharge of their duty, especially as it is possible for one trader to give to an officer £100 without any great diminution of his profit. It cannot, therefore, but be supposed that some would be guilty of such practices. The next point to which we would call the attention of the Commissioners, is the great facilities which the improvements in alkalies have afforded of late years for the manufacture of soap. Until the last two or three years, the largest portion of the alkali used by the soap manufacturer was imported from Spain or Portugal, or produced from Scotch kelp, the barilla and kelp containing 50 or 60 per cent. of insoluble matter, and the removing of that insoluble matter was more frequently than any thing else the cause of the detection of the smuggler. It was of a peculiar blue appearance, and the Excise officer knew it to be the production of the soap manufacturer. Now, by concentrated alkali, without any insoluble matter, and ready to put in the copper without the slightest admixture, or previous grinding or preparation, the soap can be made almost in fewer hours than it before required days.

How much per cent. of soda have you in your improved alkalies?—It varies from 35 to 55 per cent. of pure soda; not carbonate of soda.

How much of the pure soda do you get from the best barilla?—Nineteen per cent. was the average of the importations, and kelp contains only six or seven; now this presses with considerable hardship upon us and many others, who have gone to great expense in introducing improvements as well in the manufacture of English alkali as in their application to soap-making. This improved soda makes the best soap, and in the shortest space of time; formerly the smugglers made the worst soap, for they had not the means of selecting the best materials, but now they buy the most concentrated alkali, which enables them to bring the best commodity into the market at the lowest price; we are now met by them in our strongest hold,—that is, quality.

Mr. Gibbs. The barilla was obliged to be ground or pounded, and required extra labour; there would be considerable noise and great difficulty in removing the materials containing only 20 per cent. of alkali. Now the smuggler can carry on his works without any noise, or anything to betray him, and there is also the difference of the time; I have myself, to satisfy the Excise that it could be done, made perfect soap in 12 hours, from concentrated caustic alkali made by Rickards, Mackintosh and Company, of Birmingham; I sent it to the Excise, to show them that it was impossible to protect the legal maker while that existed. Soap may be made in six hours; and the man who can make a small quantity, even four or six cwt. of soap in a week, would get considerably more money by manufacturing that soap than he could by all his other trade put together.

Mr. W. Hawes. Then the next source of fraud of which we complain, is the facility which steam boat navigation all along the west of England allows for the return of soap from Ireland on which a drawback has been allowed. We are likewise at this moment exposed to another source of competition from Ireland; before the reduction of the duty, one-tenth was allowed to the manufacturer for waste, and the soap imported from Ireland was subject to the gross duty; the allowance of the tenth being abolished, soap imported from Ireland will only pay the net £14 duty, without the manufacturer being subject to losses from interest of money, restrictions, and waste. They have the power of remanufacturing all the damaged soap, tops and bottoms, &c., and of selling only the very best part of their soap; the rest they can return, without loss of duty, into their copper, whilst we are obliged to sell it at a reduced price, occasioning the loss of a considerable sum; on mottled soap varying from 35*s.* to 40*s.* a ton, and on yellow from 15*s.* to 20*s.* a ton, which is a direct advantage or bounty to the Irish manufacturer.

Mr. Fripp. It is quite a handsome profit.

Mr. W. Hawes. And they manufacture without Excise-laws, and without restrictions.

Mr. Gibbs. What is a greater grievance than any other is, the facility they have in sending soap here without any duty at all; it is impossible for any custom-house officers now to watch all the steam boats; they have an opportunity of going into many creeks where they can put the soap on shore without paying any duty at all.

That is reported to have ceased in consequence of the reduction of duty, though it formerly was the case.—The return this year will show a great decrease of exportation to Ireland; consequently there will be a smaller return.

Mr. Undsworth. North Wales is nearly altogether supplied from Ireland; we used to send a great quantity of soap there.

Do you suppose that that supply is illicit?—The greatest part of it.

Mr. Fripp. The tenth was a greater allowance than was necessary to cover the loss; therefore that gave the Liverpool manufacturers an advantage in returning it into the country.

You do not suppose any man exports to Ireland for the sake of the duty, and then smuggles the same soap in again?—Not now to the same extent as before.

Mr. Gibbs. They have been detected in butter firkins even in the town of Manchester, coming over as butter, and bales of bacon and potatoes, and in a variety of ways.

Mr. W. Hawes. We have another proof of the inefficiency of the Excise regulations. In 1820 a club was formed in London to reward officers for detections, in consequence of the absence of adequate rewards by the Excise. In that year the number of seizures in the neighbourhood of London amounted to 37, which was considerably beyond that in any preceding year. We continued the club two or three years, but the sum we had to pay in rewards was so great, that we could not go on with it; the amount of the contribution of our house was £100 the last year.

The Excise were aware of that?—Yes, we sent them, I believe, the regulations of our club; we only adduce this fact as a proof of the inefficiency of the administration; we say that since that time, and particularly lately, they have been more lax.

Did they make any objection to that association?—No, not the slightest; we were told it was illegal, but we persisted in it.

Mr. Gibbs. An officer is kept sometimes several months before he can get anything, and then receives but a small reward, and it is not made worth his while to attend to those matters.

Are you aware of the number of seizures which have been made of late?—*Mr. Hawes.* I find in the year 1832, there were 12 informations connected with soap; in two of them the penalties were 10*s.*; nine were for concealing soap, in only two or three of which was a penalty paid, and those small; and one for not entering in the permit book; there was not a single seizure for collusion with the officers, or direct smuggling.

Mr. Fripp. I think that it should be brought before the Commissioners that the Excise have been too lenient, even when they have made detections.

Mr. W. Hawes. I have a paper relating to that part of the subject. One person was convicted in 1825, in 1828, in 1829, in 1830, and in 1831, and the penalties upon the respective seizures were £100 upon the first, £326, £344, £100, and £75, and nothing paid in either case. Now if the man had apparatus to set up the third time, that ought to have been seized to liquidate the former debts. There was another case in 1825, the penalties of which were £500, and £20 only paid; in 1826 the same house £200, and £10 paid. Now really in such cases—and they are the majority—the officer has no encouragement, particularly as it frequently happens that he incurs expenses previous to making the seizure.

What was the nature of those cases?—That we have no means of ascertaining, but from the penalty being £500, it is to be presumed there was something of importance and requiring the notice of the Excise. Another house was convicted in 1829 in £1,000 penalty, and paid £850; this was a large sum to be paid. In 1830 the same house was convicted in £135 and paid it, and again in 1832 in a penalty which was compromised for £200; the amount fixed by the Excise in the first instance we do not know.

Mr. Fripp. The presumption is that it was much larger.

Mr. Gibbs. I believe the whole of the trade consider that unless there is the same duty laid on in Ireland as in England, there is no law which can protect us.

Mr. W. Hawes. I beg to call the attention of the Commissioners next, to the inequality of the collection of duty.

Generally speaking, in the country it is collected in the round subsequent to the charge, is it not?—It is.

Mr. Gibbs. After the six weeks the collector goes his round, and gives his notice that he will be in such a town on such a day,—they are expected to bring the money; the charge is given to the manufacturer at the commencement of the round; he makes his soap in the middle of the round; the officer makes up his charge paper, delivers it to the manufacturer, and he is obliged to pay that as the collector goes his round, which occupies him another six weeks.

He is compelled to pay in the course of the six weeks following?—Yes; suppose the collector did not come round to him till within the last week of the six, of course that man gets a longer credit.

Mr. W. Hawes. I understood a Birmingham maker to say, he had a clear six weeks subsequent to the charge.

Mr. Gill. It may be stated thus,—the charge for instance is made up to the 5th of April; this happens in my own case; the settling day after the 5th of April is the 5th of May, sometimes it is within three weeks, but it will vary according to circumstances; every alternate sitting is six and seven weeks, that is the case at Plymouth.

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Mr. Undsworth. We have an increased fortnight ourselves because they have made another division in our town; we are put into the new division, it being too heavy for one supervisor.

Mr. Fripp. In Bristol they always pay a fortnight after the six weeks' round is made up.

Mr. Gadsden. That is the case at Hull.

Mr. Undsworth. Then we do not all pay the same week.

Mr. W. Hawes. We complain that there is a difference between the London and the country houses.

Mr. Gill. I believe it will be found to be universal, that it is paid at the settling day after the charge.

Mr. W. Hawes. The next point we wish to allude to is the effect of the permits.

You are at present bound not to send out any quantity of soap without a permit accompanying it, if it is above 28lbs.?—Yes.; a maker cannot send out more than 28lbs. without a permit. In a large majority of cases the package in which the soap is sent is returned to us from the country consumer, and the certificate is returned on the package; therefore no demand can have been made upon the receiver of the soap or the retailer for the certificate, nor any check kept upon the quantity of soap received. Practically, therefore, there is no check on the dealer's stock by this troublesome system. Nor is the maker's stock taken by the Excise, and thus that which alone constitutes the efficiency of the system is omitted, viz.: comparing the quantity of soap on which duty has been paid, and that in stock, with the permits. The only result of the system of permits is wanting here. A dealer may buy soap from another, or from a maker, and send it out without a certificate. The officer has no right to stop his waggon if he prove that he bought the soap.

Mr. Fripp. Our officers have ruled otherwise.

Mr. W. Hawes. If he were to buy ten tons of soap, and send it out in distinct tons, he could not send out a certificate with each ton.

You say that on the balance it would be wrong?—Yes; if there was any such thing as a balance. The object of the permit system is to afford two checks, one on the maker and another on the retailer, and in neither case is it complete; therefore the respectable man, who conforms to all the rules, and has an anxiety that none should go out without a permit, is subject to penalties, arising from accidental errors, without any security being afforded to the Revenue.

Do you keep the counterparts?—Yes; till the officer asks for them.

Mr. Gibbs. He sometimes lets them remain several weeks.

Mr. W. Hawes. They are asked for at our works every three months.

Mr. Gadsden. They are taken from us when the book is complete.

Mr. Gill. As a proof that it is little regarded by the Excise themselves, I have been without certificates sometimes for a week.

Mr. W. Hawes. The same thing has occurred to us. We have then sent out the goods without a certificate.

Do you know any cases where your goods have been stopped for the purpose of searching?—*Mr. Gill.* I never knew a case of the sort.

Mr. Fripp. We always send to the officer if we are short.

Mr. Undsworth. We have frequently borrowed permits of our neighbours.

Mr. Gill. Plymouth is not so regularly supplied as Bristol.

Mr. Fripp. But the great mass of smuggling is carried on through the hands of the middle man; a great deal is done in this way.

Mr. W. Hawes. The smuggling is generally carried on through the hands of the middle men. This is the proof of the inutility of permits—if a manufacturer once conveys his soap to a dealer in his neighbourhood it is safe, and there is an end of the check.

There is great inconvenience in the attending to permits?—Yes; it takes a clerk two or three hours in the day.

Mr. Undsworth. It is just an employment for the officers to make them out.

Mr. W. Hawes. There has been a difference between our house and the officers on that subject. They contended that they ought to leave the permit blank, with nothing but our name put into it. We contended that they ought to put in every thing but the name of the buyer, the weight, and the destination of the soap. At first they tried to oblige us to write in the particulars relating to the Excise.

How did it end?—In their being obliged to do it. It became an amusement to the officer at last.

Mr. Fripp. We have always had them filled up for us; the date and the division, and so on.

Mr. W. Hawes. The next point is the impossibility, under the existing system, of making any experiments upon which to base improvements. That fact is strikingly exemplified in the case of Mr. Sturtivant, of London, who stated at our meeting, a day or two since, that he made the best experiments he could, and took out a patent upon them, but as soon as he began to work in a large way his patent was perfectly useless, and he has derived no benefit from it, entirely from the impossibility of making experiments with sufficient accuracy under the existing regulations. The obstacles in the way of experiments are these: in the first place, as we have to pay the duty in proportion to the quantity of raw materials, and we must take out all the soap that is made in the course of an experiment, whether the soap is good or bad, we have no power of returning any portion of it for remanufacture, or of claiming an allowance on the duties; so that if the experiment is unsuccessful we must pay the duty on the ton of soap, or £14, and from this loss we have no means of escape. Every man who is acquainted with the manufacture must see that no person could frequently stand

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a loss of that kind. Then, of necessity, the Excise officer is acquainted with the whole of the operation.

Mr. Gibbs. I myself made soap for washing with sea water. I could not make it perfect because the Excise must know it; and under the present Excise-laws I could not work in the way I wished. They allowed me to make a few experiments, but I could not go on with it because of the existence of the law.

Mr. W. Hawes. Another fact arises from our having a few months since made an experimental frame. We required a large number of new frames—the expense of a new frame is from £10 to £12—and we thought by not conforming to the old-fashioned mode of making them, which is unnecessarily expensive and wasteful, and at the same time making a frame affording equal security to the Revenue, we should obtain permission to use it. An experimental frame was made, and permission applied for, and Mr. Hetherington and another surveyor examined it, and permission was granted; but it was recalled in two or three days, without any reason being assigned, and the frame has never been used since.

Was that frame in any way contrary to the Excise regulations?—Undoubtedly.

Did it practically lessen the security of the Revenue?—No. As soon as the soap is put into the frame, and it is gauged, no maker can defraud the Revenue; if he takes any out, it is not defrauding the Revenue; he cannot put more in if it is not full, as the Excise gauge shows its contents.

Mr. Gibbs. Their object in nailing and screwing each corner was, that the maker should not enlarge the frame after the Excise officers had gauged it; there had been frauds by persons having them gauged as 14½ inches, and then enlarging them.

So that the size of the frame should not be altered?—Just so. Suppose a man were to make his frames 14 inches and 44, the law would allow him to go as far as 45—15; then after the surveyor had marked them, if he had let them out half an inch in size, he would be gaining that half inch, supposing the Excise officers did not keep a constant check.

Mr. W. Hawes. The effect of restrictions in checking experiments and improvements in respect to frames is very slight indeed, in proportion to their operation in other parts of the process.

At present the frames are all of one size?—Yes.

Mr. Fripp. Their contents of soap are calculated from their cubical contents, and it is desirable, therefore, they should be all the same size.

Mr. W. Hawes. The next point is the effect which the repeal of the duty on candles has had on our trade. The candle-maker and tallow-melter of necessity have all the apparatus necessary, with the assistance of concentrated alkali, to make soap; they are not regularly surveyed, and have, in order to conduct their respective trades, coppers, tallow, and other necessary utensils. I grant that the smuggling must be to a small extent by candle-makers individually, but with the multitude there are, each making only to a small extent, the aggregate quantity would be large.

Mr. Gibbs. There are more than a hundred chandlers to one soap-maker in England.

How many soap-makers are there in England?—*Mr. W. Hawes.* It was 450 by the last returns. I believe the number has somewhat increased during the last year.

With regard to the frames, would the difference of the expense between those you proposed, and the former ones, be considerable?—The expense of the new ones would be less than half.

You are compelled to use an expensive frame, when one of much less cost would answer the purpose?—Yes; if there is any doubt about the security, I have not a word to say; our interest is strongly mixed up with the security of the revenue.

There is a survey at present on all tallow-melters; are those the candle-makers?—They are perfectly distinct persons.

The candle-makers are subject to a survey as tallow-melters?—*Mr. Gibbs.* Then a large proportion of the candle-makers are not under survey. All stuff-melters under the late Act are subject to being surveyed; and all chandlers who have alkali on their premises, all tallow-chandlers keeping potash or soda, or things of that sort, are obliged to take out a licence, which subjects them to the survey.

Mr. W. Hawes. Then I next come to the foreign trade. The foreign trade of this country consists of the South American trade principally; that to New South Wales and other parts is small as compared with the shipments to South America; but we are excluded from competing with France, and she supplies particular districts with soap made at Marseilles, where it is made from Gallipoli oil, instead of tallow. The apparatus required to make this soap we are prohibited from using from beginning to end; we not only cannot make it, but cannot imitate it. The quantity of oil used in Marseilles for the manufacture of their white soap, of which the largest proportion is consumed, is eleven cwt. and a half to a ton; the average consumption of tallow and resin per ton in England is thirteen cwt. and three quarters; and we cannot compete with them unless we have the French apparatus and the French mode of working. It is altogether a different soap; theirs is a purely chemical process, resulting from the experiments of the French chemists, Chaptal, Gay Lussac, and others, who turned their attention to the manufacture of soap during the war, when they could not import barilla. Their process is now used in France, and a superior soap is made at much less expense, and in much less time, than in England. The extent to which that trade might be carried I cannot say. The cost of the alkali to us is less than half that in France; and we have other advantages as compared with France, which would, in my opinion, counterbalance the small duty upon olive oil, even if we had no drawback on this particular sort of soap.

Mr. Gibbs. I believe the Marseilles manufacturers ship from that port 40 tons a-week.

Mr. W. Hawes. I do not complain of it so much from the quantity now shipped, but that it is sent to countries increasing in population and wealth, thus the Levant, Germany, and their colonies; from all which we are excluded by the operation of our Excise restrictions.

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The reason you cannot come into competition with them is the restrictions that you are under by the Excise?—Yes; the restrictions to a particular apparatus and mode of working, both of which are perfectly inconsistent with the manufacture of French soap: and again, I would remark, in consequence of their ability to adapt their apparatus to the advances of science, they manufacture, chemically speaking, a much more perfect soap, and a more economical soap. The consumption of soap in Marseilles is about 45,000 tons per annum. There is a house in Marseilles which makes a large quantity of soap, and it is made with less labour, and in less time, and much more economy of room, and materials generally, than we have an idea of.

You would have an advantage over them, in point of fuel?—Yes; but they use much less than we do; we have no idea of the perfection of their process.

Can you speak practically to that?—I speak from having been there, and stopped in the works, and made myself thoroughly acquainted with the process.

Under the present mode of working in England as directed by law, it would be impossible to adopt their improvements?—Quite; we cannot approach them.

Mr. Undsworth. We have had soap-makers from Marseilles, and have set them to make the soap, and they have said that they could not do it, under our restrictions.

Mr. W. Hawes. In almost all our colonies, New South Wales, and in the free states of South America, our largest consumers, soap-works are being established; and the disadvantages we have experienced in the withdrawal of the tenths, will entirely destroy our trade in a few more years.

In your drawback you lose the tenths?—Yes, it is a serious loss; and although we have considerable advantages in manufacturing in England, we cannot compete with manufacturers in the colonies, and the free states of America, without the tenths, which was an equivalent for the duty we pay on the raw materials, on the tallow, resin, oil, &c. For these reasons North America has recently been able to supply the free states of America one or two pounds per ton below the English price. The exports from Liverpool have already decreased, the export from London is decreasing, and the same will apply to the trade to New South Wales.

Can you form any idea what the present Excise regulations, exclusive of the duty, add to the cost of making soap?—I was turning my attention to that. I have not mentioned it to the gentlemen present, not having had an opportunity of discussing the subject. The expenses of manufacturing soap can hardly be reckoned above £3 a ton; I think, with an economical adjustment of the apparatus, and the absence of all restrictions, and having the power of returning the waste or damaged soap, which, owing to the duty having been paid upon it, we are obliged to send out at a considerable loss, the expenses would be reduced 25 per cent. I can hardly give the elements of the calculation, but I think that by using the French apparatus alone we should gain 25 per cent. in labour, which is a pound a ton; we should have a much more simple and less expensive apparatus. We are obliged to pump up and run down again a large quantity of liquor in consequence of the restrictions necessary for the security of the revenue, for which we require considerable machinery. I think the expense of manufacturing soap would be reduced at least 25 per cent. if we were freed from the Excise regulations.

Mr. Fripp. I think that is within the mark.

Mr. Tennant said at Glasgow, that if the restrictions were removed, the maker could do in two operations what now requires ten or twelve?—*Mr. W. Hawes.* Undoubtedly that would be the case.

Mr. Undsworth. We should have the entire command of the foreign markets, if the restrictions were taken off.

Mr. W. Hawes. Certainly; of South America and the Portuguese markets I think we should have the whole. The great difference between the French and English mode of manufacturing is this,—that all the soap is taken out of the copper every charge; they have no such thing as a residuum, or nigre; they do not make yellow soap; they make the white soap so cheap, there is no consumption of any other. We make white soap, but if we could make it in the French mode we should have it so much cheaper, that yellow soap would have no advantage over it. Its cheapness alone recommends it; it is not so strong as any other soap.

The yellow soap is now much more consumed than the mottled, is it not?—Yes, and in a great degree owing to the facility of illicit manufacture, as the manufacture of the best yellow soap is now the most simple process, and it is the most saleable. The smuggled soap formerly used to be mottled; they cannot make mottled from the concentrated alkali.

Mr. Fripp. I think I may state that the demand for superior qualities of soap, the best mottled and the white, has been decreasing of late, as compared with the yellow.

Is it true that the demand for the soft soap has been decreasing also?—*Mr. W. Hawes.* Yes, decidedly. I wish to separate the inquiry into the manufacture of soft soap from the hard; there are three or four persons who have more information on soft soap; the laws are perfectly distinct, and there are very few makers of soft soap. Then we come to the export to Ireland; that certainly must diminish rapidly; the export to Ireland was not for the consumption of that country, but to return illicitly to England.

Mr. Undsworth. There is no doubt of that.

Mr. W. Hawes. Besides destroying that trade, the abolition of the tenths has given a bonus to the Irish maker. He is now in a situation to work in the most economical manner, without Excise laws or restrictions, and can send soap to this country in its most perfect state, avoiding any loss of the duty on bad soap, the interest of money on the capital required for

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the duty, and the expenses of manufacturing under most vexatious restrictions, and, in short, to undersell the English manufacturer at least £2 per ton.

Is a large quantity shipped from Ireland?—*Mr. Undsworth.* Two manufacturers have left Liverpool, and are now setting up their works in Ireland.

Mr. Fripp. It is quite impossible to check the quantity of soap that comes from Ireland. The intercourse between two parts of the same country can never be so examined by the Excise and Custom-house officers as to check it.

It appears, by a return just received, that the quantity of hard soap imported from Ireland into Great Britain in the last year was 439,000 odd pounds; in the previous year it had been 425,000; in the year before that it was 113,000.

Mr. W. Hawes. That very clearly supports the statement I have made. We have now stated a variety of facts, and supported them by the best evidence we can, as manufacturers, collect, in proof of the correctness of the view we take of the present state of our trade. The facts, collected from all quarters, are adduced principally to prove the existence of an enormous extent of smuggling. We have shown the comparatively stationary state of the consumption of duty-paid soap as compared with the rapidly-increasing consumption of the raw materials, we have shown the want of stimulus to the officers for the discharge of their duty, and that we are exposed to a variety of harassing restrictions, not necessary to the security of the revenue. We must now ask the Commissioners to allow us to show that there is a mode of supplying the revenue with a large portion of the deficiency which would arise from the repeal of the duty on soap.

Have you anything to say as to the penalties?—I have not made out a statement of penalties, but they are extremely numerous; we have suggested penalties for the infraction of the rules we are about to propose.

The penalties do not appear to have increased in the Excise regulations as to soap as they have in some other trades?—No, they have not, nor has the infliction of those penalties increased; they have rather decreased as the frauds have increased.

Are there any penalties disproportioned to the amount to be secured?—We never know any thing of the penalties, but we should say they are not large enough. There is another point we have omitted, and to which we should like to call the attention of the Board, viz., the substitutes for soap. They have been increasing rapidly of late. The manufacturers, instead of using soap in the process of cleansing their woollen yarn, &c., are adding concentrated alkali to a certain quantity of oil or tallow, which forms a mixture equally detersive and equally miscive with soap. The object of soap in nearly all manufacturing processes is to cleanse the wool or yarn. The washing is principally performed by machinery, and every purpose is equally attained by the manufacturer with this mixture. The mixture is called liquid soap, and is being used to a great extent by many of the manufacturers, and, paying no duty, is much cheaper than soap, and will, of course, decrease its consumption.

Do you suppose the yever receive drawbacks on this liquid soap?—No, they cannot, because they cannot declare the weight. In the course of a few months the drawbacks to the manufacturers will cease, and they will be paying a halfpenny or a penny a pound more for their soap, and consequently will have a greater inducement to use substitutes. The consumption of soap by manufacturers is from four to five thousand tons annually. In a trade of from 40,000 to 43,000 tons it is a very considerable quantity; and, supposing they use the substitute partially only, it will fix the limit of the price of soap. Paying no duty, it must be much cheaper; they will be always driving us down to a minimum price, and we shall be obliged to compete with that *which is soap*, though so imperfectly made as to be free from duty. To the soap manufacturer this is an unfair competition.

Mr. Undsworth. If the duty was removed entirely there would be none of those substitutes used.

Mr. W. Hawes. It would then be cheaper to use soap, for the combination is more perfect in soap than in the liquid state.

Having stated the inconveniences to which you are liable, have you any remedies to point out?—Our first remedy, supported by the facts we have adduced, is the repeal of the duty; and in lieu we propose that a moderate duty should be placed upon the raw material. We are aware, of course, as far as the principles of political science are concerned, that this proposition is at variance with those generally acknowedged: but all taxation is an evil; it is a question at all times of the balance of evils. By it all smuggling will be destroyed, and the whole of the empire will be placed upon the same footing with regard to this tax. No injury will be done to any other interest; the agricultural interest will be benefited, and soap will be reduced in price beyond the mere reduction of the duty by the removal of the restrictions on the manufacture, and our trade would then advance both in consumption and in improvements, as the cotton trade and others have advanced, which have not been shackled by the withering influence of Excise laws. The gross amount of soap duty for the year 1834, we believe, will be about 860,000*l.*, the net amount 550,000*l.*

Assuming the gross quantity brought to charge will be the same in the year ending January, 1835, as in that ending January, 1834, the duty will stand thus:—137,744,838 lbs., at 1½*d.* per lb.			£860,905
Drawbacks, 1833-4	Exportation	£137,198	
	Ireland	112,965	
	Manufactures	94,590	
			344,753
	Net duty		£516,152

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An additional duty of 3*l.* 2*s.* 4*d.* per ton on foreign tallow, making it six guineas instead of three, we estimate will produce two hundred and sixty thousand pounds to the revenue, which, added to the increased consumption which would be occasioned by the consequently low price and the saving of the cost of collecting the soap duty, will amount to nearly 400,000*l.*. We should also propose that the licence to soap-makers, at present 4*l.*, should be raised to 50*l.* This on 500 makers would raise 25,000*l.*; but this is a small sum, and I think we must assume the loss to the revenue would amount to one-fourth of the duty, and look to the increased consumption and the prosperity of the trade for a return to meet this deficiency.

You do not propose any increase upon oils?—No; we conceive that the prosperity of the trade to America would be such, were the Excise restrictions removed, that there would not be the necessity for a drawback on soap exported equivalent to the small duty on palm oil, the raw material, from which nearly all soap for exportation is made. Liverpool is the great market now for the export of soap, and there is the great consumption of palm oil, and almost all the soap for exportation (certainly nineteen-twentieths) is made from palm oil exclusively. The increased cost of palm-oil soap, in consequence of the present duty, is about 12*s.* 6*d.* per ton: considerably more than this would be saved by the removal of the Excise restrictions. Now, if the price of the best soap was much reduced, the demand for such soaps in England would increase, and the consumption of foreign tallow would not be lessened by the lower duty on palm oil. I am quite sure, under these circumstances, there will be no occasion for a drawback on soap exported.

Mr. Undsworth. The bulk of the soap made in America now, that competes with us, is made from southern whale oil.

Supposing the repeal of the duty cannot be conceded, will you state what other mode you would propose?—*Mr. W. Hawes.* In submitting the suggestions for mitigating the severity of the Excise regulations, and which we have unanimously agreed to, I should say that there are one or two things, on reading them over to-day, that we thought we might still simplify. We should like, therefore, to be allowed to alter and remodel them; but the principle we propose to adopt is this:—We assume that it is acknowledged that the respectable manufacturer must have the strongest possible interest to afford security to the revenue. This, however, is never acknowledged by the Commissioners of the Excise, for if any of us go to them, however respectable our station, we are disbelieved, and considered as fraudulent traders. We are never on fair terms with the Commissioners; any thing we suggest is submitted to a class of officers who do not understand the principles of trade, and who cannot appreciate the importance of the removal of the slightest restriction. We hope that this Board considers us as manufacturers whose interest it is to promote and afford every facility for the collection of the revenue. Assuming that, we say we wish to abolish entirely the system of permits:—First, because the counterparts are never compared with the quantity on which duty has been paid; Secondly, because no permit is necessary for soap sent out by dealers; Thirdly, because the dealer to whom the soap is sent is not required to retain the certificate; and, Fourthly, because, in the absence of any system of taking stocks, either at the manufactory of the soap or in the hands of the dealer, no beneficial result can arise from the introduction of so troublesome a system. We propose to abolish all weighing of materials, in fact any control on the part of the Excise over the description and quantity of goods, or any interference or knowledge on their part of the quantities of each sort of material we use in the manufacture of soap. We propose to retain those parts of the present regulations which, without producing any very injurious effect on respectable traders, are necessary to secure the payment of the duty. The regulations we propose to retain, as well as those we propose to add, are such as will still prevent our altering our apparatus or conforming to the foreign mode of manufacturing. We propose to retain the present regulations and enactments respecting licences, entries of works, coppers, frames, and utensils; all the laws relating to the fastenings of coppers, and locking them down; the prohibition of all pipes and communications with the copper except from the top; the notices for framing or cleansing; the addition of a certain quantity of raw materials after a cleanse; the regulations respecting the strength, size, and form of frames; to retain to the officers the power they at present have to ascertain at all times the gauge of the frames, but not of interfering with the mode of constructing them so long as, in the opinion of competent persons, they afford proper security to the revenue, and the allowance of only one frame containing less than half a ton of soap at each cleanse.

Do you propose to retain the present sort of frames?—Yes, but not the interference with the mode of making them; we wish to retain the restrictions relating to their thickness, which are necessary as a security against expansion—those relating to the size, including dimensions and height of the frames; in fact, all the regulations as now existing, except the mode of constructing them. The restrictions as to the depth of 45 inches are necessary on account of a practice very common at all times of framing in a great number of shallow frames, which afforded great facilities for frauds. Then, in place of numerous £50 and £20 penalties, we propose there shall be a minimum penalty of £50 and a maximum of £200 for the infringement of these regulations, thus giving the Commissioners the power of being more severe in their penalties. It will be found that, retaining those parts of the Excise laws we have referred to, everything, except the weighing of materials and particular regulations about frames, is included. To them we propose to add the following:—*First*, that every maker shall give security to the Excise, at the time of taking out his licence, for the payment of duties and penalties to the amount of £300 by one or more sureties. Our object is not to throw an obstacle in the way of the small trader, but that in cases of seizure there should be something to repay the officer, and for the Excise penalies. At present experience proves that the largest proportion of seizures are perfectly ineffective; the smuggler is detected, the soap is seized,

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and he does not choose to pay the penalty; he goes to prison for a short time, or absconds; there is no inducement for the officer to follow him; therefore we propose, as a security against penalties and duties, there should be a surety or sureties to the amount of £300. We should like to leave the amount blank, simply suggesting that it should not be so large as to oppress the small maker, but an amount that an officer shall be sure to secure some reward for his vigilance. *Secondly*, That no framing shall take place but in the presence of an officer, as contradistinguished from an assistant. *Thirdly*. That, immediately a cleanse is finished, the maker shall write into a printed form or book, to be provided by the Excise (a form for which we shall suggest), the number of frames of soap he has cleansed and from which copper it has been taken, and that this form shall be signed by the maker or his responsible agent, and delivered to the officer before he commences gauging, which shall be within one hour after the conclusion of the operation. The object is this, that if any soap has been concealed, and the officer of Excise discovers it after gauging, the maker shall be immediately convicted upon his own declaration; there cannot then be any difficulty in proving the case, or the opportunity of saying it was accidentally put on one side, or it was the fault of the servant; but, if more soap is found than is entered in the declaration, the maker shall be responsible for it. The form of declaration we would suggest to be simply this:—"I declare that I have this day cleansed or framed frame of soap from copper, and that this is all the soap I have taken from that copper since the last cleanse, of which due notice was given;" to be signed by the maker or his agent. *Fourthly*. That the duties be collected weekly all over the country, and that the whole country be under one law for the collection of the duty. *Fifthly*. That instead of the numerous penalties which are now in force, but rarely inflicted, it is proposed that there be a penalty of not less than £200, nor more than £ , for every instance of an entered maker being detected in defrauding the revenue; so that if a frame of soap is found not included in the declaration above referred to, instead of sueing for penalties for the concealment, &c., there shall be a direct penalty for the act of smuggling; the penalty being for the fraud proved, not as, at present, for irregularities with a view to defraud the revenue, and that, whenever it is possible, the penalties for irregularities be merged in a general penalty, to be levied upon the maker proved to have defrauded the revenue, and that the penalties for irregularities be enforced only when direct frauds cannot be proved, or when the Commissioners of Excise conceive the highest penalty insufficient for the punishment of the offender. That is all we propose by way of substitution. We next propose to give a somewhat larger power to the officers; *first*, the surveyor or officers on the stand shall be allowed to examine every part of an entered house, to demand such information as he may require as to the use of pipes or utensils; and upon making a demand in writing, signed by the officer and supervisor of the district, assigning the cause for such a demand, he shall have the power of requiring every vessel or copper to be emptied for his inspection, subject only to this condition, that, supposing the copper required to be emptied to be full of finished or fitted yellow soap, it must wait till the period for cleansing arrives; *secondly*, that in all cases of seizures, whether in entered houses or unentered houses, in all cases of the detection of irregularities with a view to frauds in entered houses, the seizing officer shall receive, as soon as the case is proved and heard before the Commissioners or magistrates, the sum of £25, and, immediately the case is decided, shall receive the remainder of the half of the penalties due to him without the deduction for solicitors' fees. These are the alterations and additions we have unanimously agreed to.

Have you anything to remark regarding licences, whether the present rate is such as it should be?—*Mr. W. Hawes.* In case of any alteration or repeal we should propose a higher licence, but at present it would be injurious to the smaller trader to increase it.

You have not included in any of these remedies the reduction of duty?—*Mr. Gill.* No, we have not discussed that; it is very difficult to say what the effect of it would be; I think it would be only a palliative.

Mr. Fripp. I think it would leave us just where we were, as long as the amount of duty was sufficient to afford a temptation to smuggling.

There is a certain amount where it is not worth the while of any man to smuggle?—If the present duty of three halfpence were reduced to a halfpenny, there would remain £4 13*s.* 4*d.* a ton; that would not be worth his while.

Mr. W. Hawes. There is always an expense in smuggling with which the trader must charge himself; the amount depends on the efficiency of the officer surveying his house. I am inclined to think, if the duty was £7, there would be very little temptation to the entered houses to smuggle, and I do not fear the unentered houses.

What was the amount proposed in your interview with the Chancellor of the Exchequer?—Ten pounds; we thought that would entirely destroy smuggling: but since that interview our case is perfectly altered; the simplification of the process has increased rapidly, and since that the Irish trade is another new feature, and we are generally more beset with difficulties than we were. That proposition was made five years ago.

How is it that you are at present of a different opinion?—I think, if there was the same activity displayed on the part of the officers of Excise and the Commissioners of Excise there used to be, £10 would be very little evaded; but there has been a relaxation of activity to such an extent, accompanied with increased facilities, and the rewards to officers regularly decreased, that I do not think we should be in a better situation with £10 duty than we are now.

Mr. Gibbs. I was asked to give an estimate of the extra trouble and expenses of a smuggler. At that time he could only use barilla, which involved a great expense of moving, &c.; I think we made it eight or nine pounds a ton. It consisted of extra expenses in manufacturing, and in his payment of his men. From a variety of circumstances these expenses have been

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very much reduced since that time; I state that fact to explain the inconsistency between our former statement and that we now make.

What proportion do you consider the duty to bear at its present rate to the article?—The highest price of soap now is 46*l.* the ton; the duty, including the interest of money, &c., is nearly 16*l.* a ton—that is, 30 per cent.; the lowest price is about 35*l.* the ton, with the same duty.

Mr. Undsworth. Lower than that with us, about 30*l.* to 32*l.*

Mr. Gibbs. There is soap at the present time sold as low as 18*l.* without the duty.

Mr. Undsworth. There is a Liverpool house selling in Ireland at 16*l.* to 16*l.* 10*s.*, with a good discount for cash, and the box is given in with the article.

Mr. W. Hawes. The whole expense of manufacturing soap, including selling and every expense, is 5*l.* a ton. Nobody can be materially below that without going to ruin, or obtaining a profit from a less regular source. Now there are many who are selling soap more than that below the fair price of the day. The duty is three halfpence a pound, or 14*l.* per ton.

Mr. Gibbs. It is rather more than three halfpence.

You are of opinion that 10*l.* will not crush the smuggler. Could you fix the proportion which would?—*Mr. Gibbs.* I should say that 8*l.* was better than 10*l.*

Mr. Fripp. With 5*l.* a ton we should certainly be able to get rid of it.

Mr. Undsworth. I do not think myself that 8*l.* would be a temptation to the smuggler.

Mr. Gill. I think the temptation would be great at 8*l.*; it would depend upon the class of smugglers. Those who have nothing to lose would take the chance of getting their proportion of the 8*l.*, knowing that if they were detected they could suffer nothing.

Mr. W. Hawes. It should be considered that all our restrictions and difficulties would remain.

The question is whether the duty could be reduced to such an extent as to enable the Excise to do away with all the obnoxious regulations?—*Mr. Undsworth.* With 8*l.* in Ireland and in England there would be no loss of duty.

Mr. Gibbs. We shall never get rid of the frauds as long as there is no duty in Ireland.

Mr. Fripp. I think it would be a fallacious view to expect that a duty could be levied upon Ireland.

Do you think that 8*l.* per ton would be sufficient to crush the smuggler?—7*l.* would be better.

Mr. Gill. I think, with the increased facility of smuggling, the expenses of making are not great, and that 8*l.* would bear no proportion to 10*l.* at the time that that was suggested.

Mr. W. Hawes. The facilities have so greatly increased by the repeal of the candle duty, and the improvements in the materials, that I do not think, unless it was considerably reduced, any benefit could be expected to result in preventing frauds.

Mr. Gibbs. The simple question would be, if it was reduced so low as 5*l.* or 6*l.* a ton, whether it would not be better to put that on the tallow, and collect it at the Custom-house expense, which would answer the purpose of a lesser duty on soap. If it was possible to make it a Custom-house duty, coming to near 5*l.* or 6*l.* a ton, it would be more advisable to put the duty on the raw article altogether.

The Commissioners assume that the diminished duty, in bringing it down to 5*l.*, would double the quantity brought to charge?—If there was a small increase on tallow, and a small duty on the soap, that would be making it up another way.

Mr. Fripp. The general reasoning should not be left unnoticed, that the reduction of such an article as soap would lead to a great increase.

Suppose the duty were brought down to 5*l.* a ton, a great increase might be reckoned on, proceeding from that?—*Mr. W. Hawes.* Yes, there might. I do not think that would be the most beneficial measure, though I think we should derive some advantage from the reduction. It would benefit us undoubtedly.

In case of five pounds a ton you might dispense with all regulations?—Yes; I think seven would be as bad as ten. I do not think there would be any difference. There are a certain class of makers always underselling us more than the whole amount of our manufacturing expenses; and we presume, having been the whole of our lives engaged in the business, we must have as much information as any of them. We know they do not buy their raw materials so well as we do, and that they are obliged to sell at lower prices, and yet they increase in wealth. But ask the gentlemen present what has been the state of the soap trade the last four or five years: they will state the anxiety with which they view the progress of this competition against them.

Do those persons continue to trade?—Yes; there are some who, three or four years ago, would not unite in any measure for the improvement of the trade or the securing of the duty, who are now desirous of it. They continue to increase from year to year.

Mr. Gibbs. I am quite sure there was great smuggling in candles while the duty continued. Now that duty has been removed, I believe that many of them have entered into the smuggling of soap instead.

If it is put at 5*l.*, that would give, upon the 45,000 tons, 225,000*l.*; then, if the charged consumption is doubled, that would bring in 450,000*l*?—*Mr. W. Hawes.* There was an increased consumption of soap on the reduction of price some years ago. This is generally the case on all articles; but our expectations in this respect have been completely reversed; at the present moment we have an enormous reduction of price, and we all say that our trade has decreased: we are not now making two-thirds of our usual quantity.

Do you believe, from what you see, that the consumption of soap since the reduction has increased?—I decidedly think it has increased, and I believe it has increased from these reasons—the consumption of the raw material; the increase of cleanliness; the

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increase of population; the increase of houses: these cannot increase without an increase in the use of soap.

Mr. Fripp. I can speak from positive inquiry among our customers, who state that the quantity of soap they sell has been nearly doubled; but our manufacture has not been increased in that proportion by any means.

Mr. Gibbs. I believe there can be no question of that, for both food and labour of the mechanics are cheaper now than they were, and we know that the poor labourer, if he can buy as much soap for twopence as he used to do for fourpence, will buy an increased quantity.

The duty on tallow would be greater or less, according to the quantity of tallow supplied by the home growth?—Certainly; the quantity of Russia tallow imported is only that required for the excess of consumption over the English produce; the English supply always regulates the price of the foreign; we must have it from South America or Russia; it follows as almost a consequence that Russia will bear a certain proportion of the duty; if you diminished the duty three pounds, I believe that the Russians would pocket a great part of it.

If you required an increased supply, you could have it, most probably?—*Mr. W. Hawes.* The best accounts lead us to suppose that, for some years to come, we are at a maximum supply.

Supposing the duty were reduced, what is your opinion as to the exemption of Ireland from duty?—I have no information on which to found any recommendation or statement. I have visited Ireland once or twice with a view to promote sales in Ireland, but I have uniformly found that Liverpool has taken the trade from us, and smuggling has been carried on by persons who were buyers, and who do not care anything about the quality. I have not been able to form an opinion on the possibility of the collection of duty there.

It is by no means wished that a separate duty should exist in the two countries?—*Mr. Fripp.* One thing must be done; either the allowance of a drawback equivalent to the advantage the Irish maker now has from paying duty in the perfect state, or there must be an imposition of a heavier duty on the Irish soap when brought here; but any regulation on the latter point must be exceedingly imperfect, there is so large a quantity of soap which may be brought without any interference of the Excise and Customs. A steam-vessel comes in; an Excise officer or Customs' officer never looks through her thoroughly.

Mr. W. Hawes. Mr. Tennant, of Glasgow, stated to me that there were two or three vessels, of 70 or 80 tons, which were engaged in bringing over soap, and it was known that they brought over a large number of passengers, and that each brought 14 lbs., and that, put together, made a very large quantity.

Mr. Undsworth. I have heard of four or five tons coming in at a time.

Mr. W. Hawes. By reducing the duty to four or five pounds, of course the profit of that kind of trade would be very greatly reduced; in fact, I believe it would be destroyed.

Have you any means of knowing the amount of soap made in Ireland?—*Mr. Undsworth.* No; we believe that previous to the reduction of the duty it was much lessened.

Mr. Gibbs. I believe when the duty was £28, and we had a tenth allowed, it was a bounty to an Englishman to ship his soap to Ireland. I believe that the soap trade was almost annihilated, owing to that bounty. Now that is just the other way: the Irishman has got the bounty; therefore he will become a larger maker in consequence.

Mr. Undsworth. If things continue as they are a little while longer, some of the Liverpool houses will go over, and carry on the manufacture there.

Have you any idea of the quantity used in Ireland?—I should think 20,000 tons for Ireland is below the mark. In 1828 there were 330 licensed soap-makers in Ireland; and the same year there were only 290 in England.

Mr. W. Hawes. I beg to say I have received several more returns from the metropolitan workhouses, and I find they are all above the average I have taken in my statements.

Mr. Gill. There is another source of increase which would arise from the reduction of duty to £5 a ton; there would be a large increase by the discontinuance of the use of substitutes; there are many articles which come into competition with soap.

Mr. Fripp. Unless something is done the trade will not be worth carrying on, and it will fall into the hands of the illicit trader.

Mr. W. Hawes. I do decidedly think that, unless something is done in the way of removing the present unjust competition, there will be a rapid change, and that change will be this:—all respectable houses will leave the trade; it has begun already at Liverpool, and at Bristol two or three of the most respectable makers have left the trade, and their capital is withdrawn. It is impossible we can run the risk of a large capital being engaged in a trade in which we are open to collision with the dishonest trader. There is no other trade in England in which the buyer can fix the price; we have no control over the price. Our instructions are, "Obtain our price if you can." I do not think such a thing exists in any other trade; and illicit competition has increased very rapidly of late years, and is, in my opinion, the cause of the depressed state of the trade.

Mr. Gill. While every other trade is advancing with the progress of civilization, the soap trade is on losing ground; it is better to buy than to manufacture.

Mr. W. Hawes. That is the case, certainly; we could purchase soap from the small houses at a less price than we can make it. I beg to deliver in, as explanatory of some parts of our representations, a statement which has been prepared.

Have the other gentlemen seen this statement, and do they concur in the view there taken?—*The other gentlemen stated that they concurred in it.*

The same was delivered in and read.

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No. 51.
A Deputation of Soap-makers.
13th May, 1835.

STATEMENTS, &c.

1st. To show that, with a rapidly-increasing importation of tallow and palm oil, there has not been a corresponding increase in the manufacture of duty-paid soap.

2nd. The imperfect manner in which the duty on soap is collected.

STATEMENT No. I.

A comparison of the quantity of soap on which duty is paid with that assumed to be used in Great Britain:

The annual average consumption of soap by the peasantry in Scotland is, per head . 3 lbs.

That of an English peasant's family, by each individual, from calculations in "The Times," February 4, 1831 . . . . . 4 lbs.

By Mr. Chadwick—"Report on the Poor Laws"—"Berkshire," 4 to 5 lbs. . . $4\frac{1}{2}$ lbs.

The consumption in six workhouses in 1832:

* Manchester . .	6,640 lbs.	per annum for	524	persons, or	12.75 lbs. each person
Salford . . .	1,196	,,	142	,,	8.42 ,,
Lambeth . . .	6,168	,,	766	,,	8.00 ,,
† Whitechapel . .	2,856	,,	584	,,	4.89 ,,
Norwood, for children only	2,448	,,	378	,,	6.08 ,,
‡ Christchurch, Surrey .	560	,,	182	,,	3.08 ,,

Which is an average for each person, per annum, of . . . . . $7\frac{1}{4}$ lbs.

The Government allowance to convicts is $3\frac{1}{2}$ ounces per week, or, per annum . . $11\frac{1}{2}$ lbs.

The average annual consumption by labourers and their families in the manufacturing towns of England and Scotland, ascertained from minute inquiries amongst them, as well as from the shopkeepers who supply them, is for each individual . . . . . $9\frac{1}{2}$ lbs.

The average annual consumption by workmen on good wages, earning 2*l.* per week, is, for each individual . . . . . 12 lbs.

That of shopkeepers and others, with incomes from 200*l.* to 400*l.* per annum . . 15 lbs.

* The middle class consume, upon an average, ascertained by inquiries from nearly 100 private families . . . . . 24 lbs.

* The upper classes, by estimate . . . . . 30 lbs.

* In ascertaining the correctness of the two last quantities, attention must be paid to the extent of washing in the house, and to the division of those composing a family into their proper classes.

By applying these data to the population of the country the actual consumption of soap will be ascertained.

The divisions and classification of the population adopted by the Statistical Society in 1827, applied to the census of 1831, will afford the best means of arriving at the required results. We will, however, compare them with others, to be obtained by dividing the population of the country into only three parts—the agricultural, those employed in trade, and those with other occupations.

TABLE No. I.

Annual average importation of Tallow delivered for home consumption in the years 1820, 1821, 1822	Tons. 34,395	Annual average importation of the years 1831, 1832, 1833	Tons. 70,712
,, ,, Palm Oil . .	3,458	,,, ,, Palm Oil . .	10,200
Average . .	37,853	Average . .	80,912
Average annual quantity of Soap on which Duty was paid in the years 1820, 1821, 1822	lbs. 86,601,141	Annual average of the years 1831, 1832, 1833	lbs. 122,209,969
Annually exported and used in manufactures	8,124,516	Annually exported and used in manufactures	31,409,973
Net quantity for home consumption in the years 1820, 1821, 1822 . . .	78,476,625	Net quantity for home consumption in the years 1831, 1832, 1833 . . .	90,799,996

Whilst, therefore, the importation of the raw materials for the manufacture of soap has increased from 37,853 tons ,to 80,912 tons, the duty-paid quantity of soap has increased only from 35,034 tons to 40,589 tons.

In these calculations no account is taken of the enormous increase, during the last few years, of the produce of *English Tallow*.

The daily increasing application of gas also tends to lessen the consumption of tallow for candles; and the improvements in the manufacture of machinery have lessened the consumption for steam-engines.

The population has increased more than 15 per cent. during this period.

The number of inhabited houses, value 20*l.* per annum and upwards, has increased . 11 per cent.

,, ,, 10*l.* ,, ,, 10 ,,

The consumption of cotton goods has increased . . . . . 75 ,,

* Very cheap soap used, and no pearl-ash.
† Supplied by contract or farmed; some pearl-ash used.
‡ Under the management of a very careful master, and a large quantity of pearl-ash used.

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TABLE No. II.

Estimating the Consumption of Soap in Great Britain.

(The division of the population into classes is that adopted by the Statistical Society in 1827.)

Families.					For each individual, per annum.		Total quantity used by each class.
1st Class, or 620,000,	equal to	3,000,000	of population or peasantry, earning less than the cost of maintaining them in a workhouse, not considered to use any soap.				
2d ,, 540,000	,,	2,600,000	persons, the lowest class of artisans and the better class of peasantry, using a quantity of soap equal to the average consumption in workhouses, by the peasantry and by convicts, or		lbs. 6½	=	lbs. 16,900,000
3d ,, 1,166,000	,,	5,600,000	persons, of the industrious classes, earning from 15*s.* to 25*s.* weekly, and using		9½	=	53,200,000
4th ,, 584,000	,,	2,800,000	persons, with incomes from 50*l.* to 100*l.* per annum,—journeymen, and using		12	=	33,600,000
5th ,, 290,000	,,	1,400,000	persons, with incomes from 200*l.* to 400*l.* per annum, and using		15	=	21,000,000
6th ,, 150,000	,,	720,000	persons of the middle class		24	=	17,280,000
7th ,, 42,000	,,	198,500	persons of the upper class, by computation . .		30	=	5,940,000
			Total consumption of the country . . .				lbs. 147,920,000

TABLE No. III.

Estimating the Consumption of Soap in Great Britain, the population being divided into three great classes:—the agricultural, those employed in manufactures, and those not included in these classes, and having other occupations:—according to the last Parliamentary Returns.

Families.					For each individual, per annum		Total quantity used by each class.
1st Class, or 961,034,	equal to	4,680,000	of population, employed in agricultural pursuits, and from their depressed state not assumed to use any soap.				
2d ,, 1,417,878	,,	6,900,000	of population, employed in handicraft and manufactures, and supposed to use on an average each person		lbs. 10	=	lbs. 69,000,000
3d ,, 1,018,168	,,	4,950,000	of population, including all the middle classes, persons in professions, and the upper classes, and assumed to use a quantity much below that which the best inquiries would warrant . . .		15	=	74,250,000
			Making a consumption, by this calculation, in which more than one-third of the population are not supposed to use any soap, of				143,250,000
			Estimated consumption, by Table No. 2.		lbs. 147,920,000		
			,, ,, ,, No. 3.		143,250,000		
					2)291,170,000		
			Total estimated annual consumption . .		lbs. 145,585,000		
			Quantity on which the duty is paid . .		97,031,063		
			To be accounted for, and not paying duty .		lbs. 48,553,937		

Appendix No. 52.

12th June, 1835.

Mr. William Hawes, Mr. R. L. Sturtevant, Mr. James Soames, Mr. Edward English, Mr. E. Coles, Mr. Charles Williams, Mr. Joseph Barlow, Mr. Wheere, a deputation from the soap trade, called in and examined.

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You are a deputation from the London trade only?—*Mr. Hawes.* From the London trade only.

You are of opinion that the answers given by the deputation of the trade in general is what you are agreed in? Is it a correct representation of the opinions of the London trade?—Decidedly. The country trade seem to agree with us.

And perhaps it will be as well, before we tell you what the Excise have said in answer to your former suggestions, to know if the London trade has anything particularly to suggest on their part?—Not individually certainly, nor as a body, with this slight exception, that we ask that the country trade shall be put on the same footing as ourselves with regard to the payment of the duty.

As to time?—Yes, that is the only distinction.

You were furnished, Mr. Hawes, with Mr. Hetherington's statement of what passed between you?—Yes.

And you yourself added a few memoranda to the end of that?—Yes.

We do not know whether it is necessary we should read that?—It was done by myself, and without consultation with the trade; therefore it will be as well.

Then it will be as well to read the letter addressed to us by Mr. Hetherington, after his conversation with Mr. Hawes, in which Mr. Hawes stated to him the complaints generally, and the suggestions of the trade, in order to do away with the inconvenience of those regulations. The suggestions are stated more at length in the evidence, but, as this paper was transmitted to the Excise, perhaps it will be as well to read it over, and let you know what we think about it. Mr. Hetherington's communication is as follows: "When in conversation yesterday with

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Mr. Hawes, he stated that it was the wish of the makers of hard soap that the present Excise laws and regulations, requiring entry of places and utensils, licence, notices to unlock and charge coppers, and to cleanse soap from the coppers, and to add grease to the coppers at the close of every cleanse of soap, should be continued. Mr. Hawes stated that taking any account of materials with which coppers are charged, either by weight or by any other means, is quite useless, as regards any check for the protection of the revenue; because he said that materials when in a melted or fluid state can without difficulty be added to the coppers, or even pumped from one copper to another as thick lees, without the discovery of the officers; and, in lieu of taking an account of the materials, he suggested that all soap-makers should be required to give a declaration in writing of the number of frames into which the soap of each cleanse is put, under a penalty for a wrong or a false declaration."—The form of declaration agreed to at a general meeting of the trade was this, that, immediately a cleanse is finished, the maker shall write in a printed form the number of frames he has cleansed, and this form shall be signed by the maker or a responsible agent, and delivered to the officer before he gauges. The form of declaration is this: "I declare I have cleansed so many frames, and I declare it is all the soap I have taken from the copper since the last cleanse."

On that question a certain discussion arose. Mr. Dehany could not make out from Mr. Hetherington's letter whether it would be before or after—that is, whether you meant to declare your intention to use so many frames from your charge coppers, or whether the declaration was to be made after they were filled; and there was a little difference of opinion as to that point, but at last it seemed quite clear, from what passed at the meeting, that it was a declaration subsequent to the cleanse?—In fact, our reason for stating that the Excise can have no check is, that we do not know ourselves how much soap will be produced.

That is what we said, it must be subsequent to the framing—

Mr. Dehany seemed rather to say, that if it was a mere declaration, subsequent to the framing, that would be of little use. In that case, that it must depend on the declaration of the maker is quite obvious. Then comes the paragraph respecting experiments, "And, in order that no Excise restrictions might prevent experiments or improvements in soap-making, he stated that the Commissioners of Excise should be empowered by law to allow such experiments, on the soap-makers giving notice to that effect; and that they should be allowed to cleanse such soap into frames constructed differently from the present legal frames; and that if the soap produced by such experiments should not be found to be of such quality as expected or intended, that the soap-maker should, on giving notice, be permitted, in the presence of the supervisor and officer, to weigh and return such soap into the copper for re-manufacture, and be allowed the duty thereon." Then, again, these are your observations:—Mr. Hawes says, "the manufacturer, in his application to the Board for these privileges, should be obliged to state the size, form, and contents of his new or improved frame.

"No return of soap should be allowed more than 12 hours after it has been cut up.

"Notice must be given to cut up experimental quantities, and it must be returned the same day, between six A. M. and seven P. M.

"The amount of reduction is stated more decidedly than I am aware of having mentioned.

"Soft soap in Ireland must be included, not so much on account of protection to the English maker as from the facility its being untaxed would afford for illicit trade in hard soap." Then we come to what in fact you did not suggest; but Mr. Hetherington, however, has put it down. "Mr. Hawes suggested that the rate of duty should be reduced to 1*d.* per pound, and be extended to all hard soap made in Ireland, and that no allowance of duty be made for soap consumed in the manufactories." Now that is the point on which we should be glad to have your opinion. We think it was rather our suggestion about the 1*d.* per pound; but if the deputation is of opinion that the penny is a fair rate, and will effectually check smuggling without too much reducing the revenue, we think we should be very much disposed to adopt that rate. If you have any other rate that you would prefer, we should be very happy to hear what you have to say on it. "He also said that the duties on soap should be paid in every part of the kingdom, where practicable, in the same manner as in London and its vicinity." Before we discuss that, we will tell you what the Excise say on the main point. We are glad to tell you that Sir Francis Doyle met the proposition with great liberality. He said he thought it was clear from what was stated to him, from the answers given by the deputation, that in fact the regulations were not at all carried into effect, and, therefore, were perfectly nugatory. He felt that a regulation that was laughed at in that way was worse than useless, and that it was desirable to do away with it altogether. His suggestion differs in some degree from yours, and we will tell you what he states, and we shall be glad to have your opinion on it. This is his evidence; it is not corrected by him, for he was only here yesterday. "The question is whether the weighing of the materials can be dispensed with? Upon that subject I should say, as a general principle, it is very important, in all manufactories upon which Excise duties are charged, that we should as early as possible get an account of the process. It is probable that, when these regulations were originally framed, the business of making soap was carried on comparatively upon a small scale at the different manufactories, and that, therefore, there was no great difficulty in weighing or ascertaining with sufficient accuracy the quantity of the material to be used in the manufacture. I have no doubt that it is very important to get an account of that quantity; but at the same time, if the circumstances of the trade and the mode of manufacture are so changed, that practically you cannot get a true account of the material, however desirable it might be, I do not see any great use in continuing the regulation. But I think something might be substituted for it. It appears to me that the trader must for his own purposes have a memorandum of the quantity of materials he employs, and the quantity he adds when it is necessary for him to

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add to the copper, and therefore, I should propose a declaration from the trader of the quantity of material he has actually employed, and that it should be a declaration to which he should be bound: that would give us some knowledge of the probable quantity of soap that we ought to expect when the process is complete. If that could be done, and I cannot conceive that they do not keep memoranda themselves of the quantities of materials they employ, there is no reason for their not declaring it, and thereby giving us a general knowledge of the materials that they possess, at least, to employ in the manufacture of the article, and that would answer the purpose of an imperfect weighing of the material, and it would be less troublesome." To that I observed, "that it was evident that the regulation about charging was useless;" then he answers truly, "Where the quantity manufactured is very great, and the materials very considerable, I have little doubt but that it is not carried into effect." Mr. Dehany doubts that. Then Mr. Dehany says that Mr. Tennant's recommendation was that there should be a sort of compare every six weeks. That, however, we put aside for the present: that is not to the point. Then we said, "Assuming your alteration as the basis of this discussion, it may be said that their principal complaint is this, that, if they give an account of the materials and the proportions of those materials, they discover in some degree their improved process." Sir Francis says, "I do not think the materials apply to the alkali?"—The only superiority one manufacturer has over another is in the more economical combination of his materials, or in the combinations of the tallow and the alkali. The declaration of the quantity of grease or tallow used, independent of any interference with alkali (which is quite impossible), would be equivalent to declaring the extent of that interference, still without any advantage to the Excise; because, if the trader declare he has used less than the actual quantity, there can be no mode of discovering the error, and it is useless having a penalty attached to a declaration which never can be subjected to proof. Without a penalty for an incorrect declaration, it will clearly be nominal; therefore, the irregular trader will be relieved from an inquiry which the conscientious man cannot escape.

Then Sir Francis says, "They would disclose nothing by that." Then we say, "From what we have seen in this Inquiry, our anxiety is as much as possible to relieve trades from the close inspection of the process of manufacture. If you can, by lowering the duty, or any other means, take it upon the article in a finished state, it is desirable in every point of view, because this complaint is very common. We have it, from a variety of trades, that it is in the power of any exciseman, authorized to watch the process of manufacture, who may be paid a sum of money by a rival, to ascertain the process of manufacture, and communicate it to the person by whom he has been paid that money." Then Mr Dehany says, "It may be open to that objection, but I am satisfied you will never secure the Excise duty where you have not an early account of the process." Now, their suggestion is that you should work very much as you think proper, but that you should declare to the Excise the quantity of materials that you use. Your suggestion on the contrary is that the Excise should have nothing whatever to do with your material, but you should declare the quantity of soap you have made. Now, there is another element of discussion, which is this, and which you must remember, namely, the present amount of duty. Now, first of all, we would ask the deputation, considering the quantity of smuggling that now goes on according to the general opinion of the trade, whether you yourselves are safe in abandoning this check, proposed by the Excise, at the present duty?—You mean abandoning this proposed declaration of the quantity of the raw materials used?

Yes. We may say afterwards, supposing the duty reduced to 1*d.*, could you safely abandon it; but we first ask, at the present rate of duty, what is your opinion of the suggestion of the Excise? Do you still adhere to your own suggestion of declaring the quantity framed? If you agree with the Excise, so much the better; if you do not agree with them, we should be happy to hear any suggestions you have to offer?—*Mr. Hawes.* Perhaps you will take the opinions of the trade separately on this portion of the Inquiry. I will speak individually. My objection to the Excise taking an account of the materials is twofold. First, if the declaration comes from the maker, the declaration will suit his intended produce of soap. If he intends to smuggle by collusion with the officer, the declaration will meet the intention of smuggling. Then, again, I object to it because no maker, from the variety in the quality of the materials, can ascertain the exact weight he uses. It is not an uncommon thing to have palm oil with 15 or 20 per cent. of water. Now, in 1833, we used nearly 1,000 tons of palm oil, which contained on an average 10 per cent. of water and other extraneous matter. Had the apparent weight of this oil been taken by the Excise we should have been charged with 100 tons more raw material than we absolutely possessed.

Your argument is this, that there is no use in the declaration, that from the produce of the material no sufficient declaration can be obtained?—The second ground is that a declaration, or particular description of the materials, is a hardship to which no maker ought to be subject. If I make soap from one material, and the trade generally use another, it is a gross injustice to oblige me to declare that I am working in a mode superior to my neighbours, and particularly as this is recorded in the Excise books. These are the objections I make to any declaration at all.

Do you all, gentlemen, agree in that observation?—[*The whole of the Deputation assented.*]

Sir Francis Doyle says, I admit it will not be a complete check, but it will be an approximation?—*Mr. Hawes.* I might suggest, if they persist in requiring us to declare the quantity of materials used, that the declaration should be confined to the *quantity* of materials, without any reference to *their quality or description.*

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It appears to me that what you have stated is a very good answer; the Excise themselves admit it will not be a secret?—If they admit its insecurity, why then ought we to be subject to an inconvenience and a risk of loss. The same thing applies to soft soap.

The only question is, whether it might not be of advantage and a certain guarantee to the Excise that the man who is inclined to smuggle could not smuggle a great deal. You cannot help him from smuggling a little?—My opinion is that you can have no plan of the kind. At all times the smuggling will be in entered houses, and by collusion. You have no check in this declaration.

Are we to understand, gentlemen, that you adhere to your former suggestion?—Undoubtedly. Will you allow us, by way of postscript, to add that they do not at present take an account nor weigh the materials of soft soap.

Then, gentlemen, do you agree to that, at the present rate of duty; because that is rather an important matter?—Undoubtedly; under the old duty we should agree to it. Under any circumstances, or with any amount of duty, we apprehend there *is no protection to the duty by these rules or regulations.*

Then the object of the trader now is that, after giving notice that he has charged, or about to charge, or perhaps about to frame, the officers should attend and see the framing, and then, after a certain time, and after he has the written declaration from the maker of the quantity he has framed, proceed to gauge the quantity?—Yes.

Supposing that we adopted your suggestion, we should still recommend reasonable supervision of the Excise, that at any reasonable time they should look in and go through the manufactory, as there is always to be one on the spot, so that a clever man might soon discover if any thing was wrong?—Any thing of that sort, which is thought to increase the security of the Revenue, we could not object to.

In paper-making the exciseman is at liberty to go in, so as to learn from his observation, whether the man is acting fairly or not?—Yes, that is the great object of the Excise; you will find it is embodied in our suggestions; the surveyors should be allowed at all times to examine entered houses. Any thing in the way of supervision we do not object to.

Then, with respect to the experimental making, Sir Francis Doyle agreed as to that; and he said he was quite ready, and approved very much of the recommendation of its being done by the Board, instead of by application to the Treasury?—If they fairly discharge their duty, we can have no objection to going before the Board for that purpose.

They know the character of the houses, and therefore it would be much better in their hands?—We would meet the Board or their solicitor at any time to discuss that point.

All these details are much better settled by professional men?—Unquestionably.

Well, now we come to the question of the rate of duty?—There I would first speak individually, then on the part of others. I believe I told you the last time I had the pleasure of seeing you, that I was endeavouring to obtain information from Ireland and various parts of England as to the reduction of the duty on soap to 1*d.* per pound. Now, sir, I find that they nearly all agree that that would most materially diminish smuggling. I find that it is not much objected to by those to whom I have written in Ireland; in fact, they are so much injured by the trade from Liverpool that they would rather have the rate of duty in Ireland the same as in England, and have fair competition one with another, than be subject to an unfair competition.

Then they complain, in Ireland, that the Englishmen undersell them?—Yes, but they do not know why, with the present rate of duty and drawback; but they say they sell it below what they can make it for; whether it is obtained by smuggling or not they do not know.

They attribute that partly to the interference of the drawback and the duty?—They do not pretend to say how it is done. They simply say this, that a soap-maker in Liverpool, paying a duty and receiving drawback, can sell soap at a lower price in Dublin than they can make it for.

The returns show that?—They do, decidedly; in Scotland I find that the manufacturers do not object to the abolition of the allowance, supposing the duty to be reduced to 1*d.* per pound. The honest manufacturer would then be on an equality with the smuggling manufacturer, who now receives the drawback, on the supposition that he does not use soap, except for the purposes of his manufactory. I find that is universal, so that I am inclined to alter the opinion I expressed before, and state that I believe the reduction to 1*d.* per pound would benefit the soap manufacturer, and very nearly destroy smuggling.

We may look then, reasonably, for an increased consumption?—I mean, not so much an increased consumption as an increase in the quantity in which duty will be paid.

In the quantity brought to charge?—Yes.

Do you concur in that, gentlemen?—*Mr. Sturtevant.* I have not had enough communication with manufacturers to say whether they would be satisfied with that or not, but I believe they would.

[*The other gentlemen of the Deputation also assented to it.*]

At least, they would not have any fair ground of complaint?—*Mr. Hawes.* They will pay nearly the same duty as at present, with the exception of the silk manufacturer. The woollen and linen trade do not receive the whole drawback. I forget what the rates are, but they have not the whole.

It ceases this year unless it is renewed?—Yes.

As far as you are acquainted with the subject, gentlemen, do you concur with that observation of Mr. Hawes's?—[*The gentlemen of the Deputation assented.*]

Mr. Hawes. The difference would be, I believe, the extent to which smuggling would be

lessened. I think if you lessen the temptation from 14 to 9, the expense and the risk of smuggling being constant, quantities of the profit arising from the illicit trade would be much diminished, if not destroyed.

The Commissioners do not wish to run the risk of decreasing the Revenue more than possible?—We suppose so.

Then, can you give us any suggestion or notion as to the quantity we may expect to be consumed in Ireland hereafter?—I have not been able to obtain any data on that subject. You know the little conversation I had with you some days previously as to the habits of the Irish, &c.; but I do not think we can estimate it at present.

From the information we have obtained from Sir Francis Doyle, it appears from the inquiries they made in 1826 they arrived at the conclusion that the consumption was about 10,000 tons?—That is an enormous quantity.

There is a population of 8,000,000?—Seven millions and a half in 1826.

We think the general impression here is that you might reckon on 20,000 tons?—That would be half the home consumption of England; there is this distinction,—that, in estimating the consumption, we ought to decide whether we are to look at the duty-paid quantity or to that which we estimate is really consumed.

Taking the consumption reasonably, without looking at the duty at all, their impression then was 10,000 tons?—I forget who it was who said it, but certainly it is strong on my mind that the general impression was that we might reckon on 20,000 tons, before we had this information from the Excise.

What is the consumption of Great Britain?—It is 42,000 or 43,000 tons; that is, the duty-paid consumption.

That is for Great Britain?—Yes.

Then 20,000 would be decidedly too much?—Assuming that is the consumption.

That is what is brought to charge?—Yes.

Then that is more than the actual consumption?—I have deducted the drawback from that quantity.

I think Mr. M'Culloch, with whom we discussed that point, said that his opinion was that we might reckon Ireland at about a fourth or fifth of Great Britain?—There is a great quantity of soap smuggled from Ireland into England, which makes our consumption appear less. There is another mode of arriving at the quantity, which is that the importation from Liverpool, about 6,000 tons annually, has decreased the number of soap manufacturers in Ireland one-fourth.

We see that has taken place to a most extraordinary extent, from 1,000 to 300?—Yes.

Assuming Mr. M'Culloch's hypothesis to be correct, do you agree with the estimate of the Excise that the loss by reducing the duty to 1*d.*, at the same time extending it to Ireland and abolishing all allowances, will not exceed £100,000 in the first year?—I think that, taking into account the quantity of soap that would pay duty, but which is *bonâ fide* used and smuggled, the loss would not be £100,000 for the first year. Assuming the Irish consumption to be equal only to that used in our workhouses, it would be about 18,000 tons.

We believe they are rather a linen-wearing people, the Irish?—Yes, they are.

We find that as to starch, from all the information we have received, they use as much starch as the whole of Great Britain?—We all know that in Catholic countries the consumption of soap is generally large, for there is more attention paid to going clean on holidays and fastdays.

It is hardly necessary to ask your opinion as to the propriety of extending the tax to Ireland?—Our opinion there is merely worth our interest.

Then do you adhere to the former suggestions, taking into consideration all you have heard, and the discussions we had with you, of taxing the raw material? Do you still, under the change of circumstances, adhere to that, in preference to the suggestions which have been thrown out to us, as to the reduction of the duty to 1*d.*, and extending it to Ireland? The original suggestion, and the most important one made by the Deputation, was taxing the raw material, not including Ireland?—We do not enter into that at all. We ask for the reduction; on principle I should object to the tax on the raw material, and if the duty can be reduced without it, so much the better; it is merely a balance of evils. We suggested it to enable the Government to relieve us from the oppression of the Excise laws, and because we do not think, conducted as that Board now is, with the present duty, sufficient protection can be afforded to us against the fraudulent trader. If, therefore, other means are suggested, we shall accept them, in preference to those we know to be bad in principle. If such means are afforded by your Board, or by the Treasury, or by the Excise, of course that question is taken from us.

Then there is one other point we shall also be relieved of, supposing your suggestions are carried into execution, which is, the difference between the Excise gauge, of which you sent us a statement, and the quantity made actually by the manufacturer. We have taken this paper which you have given in as a *bonâ fide*, actual statement?—It was rather private, but I do not know there is any objection to its being printed.

If you like, you can put it on the general ground that you pay more duty than you receive soap?—Yes, undoubtedly, we can all attest that.

In this paper which you gave in to the Commissioners, in a quantity of 90 cwt., (that is, upon the Excise gauge of 1 cwt., 1 quarter, 16 lbs.,) it appears that the net weight, as received by you, and as sold by you, is only 86 cwt., 3 quarters, and 7 lbs., giving a loss on the Excise weight of 3 cwt., 2 quarters, and 9 lbs., or nearly three and a half per cent.—Yes.

This applies to white soap?—Yes; and if you will allow me, I will send in one of mottled soap to add to it.

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On the yellow soap, we believe, the loss is rather less?—Yes; instead of being three and a half, it would be two and a half.

On that positive loss you all agree, on the difference there is between the quantity you receive, and the quantity charged?—Yes.

That was covered formerly by the allowance of tenths?—Yes.

That has been withdrawn?—Yes.

Then you think some allowance should be made, supposing the duty calculated as at present?—Decidedly.

This stands on the actual gauge of the frames, or on the actual material?—The gauge of the frames.

Would the gauge on the frames remain the same, supposing we adopt the suggestion that has been proposed?—I should say, the more simple the Excise regulations are, the more likely are they to be accurately and regularly enforced. It is bad, on principle, to charge and allow. If the duty is reduced to 9*l.* a ton, the loss will be so small as to render allowance unnecessary.

You may consider it something more than the duty, 3*s.* or 4*s.* per ton?—Yes.

With respect to mottled soap there is a considerable loss, and we observe it has thrown mottled soap out of consumption?—On mottled soap there is great loss, which does not exist on any other sort of soap; in the gauging, in cleansing, or in framing mottled soap, a large portion of alkali is taken out of the copper with the soap; that settles at the bottom of the frame in cooling, and the void space left by the settlement of a large quantity of alkali or lees subsiding is filled up by pieces of wood put into the top to prevent the soap being all honey-combed. Now it is a question, where the loss is so large, whether there might not be an allowance on mottled soap, and on no other soap. The loss is to a large amount, more than one-tenth, and, therefore I believe I am speaking the feelings of the trade around me, when I say, to put mottled and yellow on an equality, there ought to be an allowance on mottled, and there is no occasion for an allowance on yellow.

Then we certainly must take the principle that it is better not to receive and repay?—Yes; you may allow the gauge in the first instance.

Perhaps, it would be as well to suggest to the Excise a meeting with the trade, in order to fix an allowance in the gauge of mottled soap; a reasonable compensation for that loss of which you have given us a description?—Yes; I will send that to you more particularly, with the loss of weights, and so on.

The subject of the frame; that was mentioned at another meeting, and, we think, on the whole, satisfactorily settled?—Yes, the suggestions we made were not all objected to; if there should be any improvements made, we are to give notice to the Board, and on giving the contents and gauge of the frame we make use of, we may have permission from them. We maintain there should be no law against our making improvements; at present the law is prohibitory.

You say that this last quarter, the quarter ending 5th April, is a quarter in which not so much was made. It is the 5th April, for the 5th July is the smallest; but January to April would be about equal to the other quarters?—The second is the smallest, the first and third are about equal, and the fourth is the largest.

We want to know whether the quantity is increasing, or did increase, last year; and we want to know whether it has increased since. They have given us the quarter ending the 5th April, and on that quarter there was 34,000,100 lbs.; that appears nearly the same as the return of the similar quarter of the previous year?—The total of the year was 146,000,000 lbs.; one fourth is 36,500,000 lbs.

Then it is not an increasing duty?—It is a mere matter of chance between the first and second quarter; it is a very fair average; nothing can be deduced from it, but it naturally depends on the markets.

Now, with respect to time, we stated that to Sir Francis Doyle, and certainly it is a hardship to which you are exposed in common with other trades. The arrangement for payment is more frequently in the London district, and less frequently in the country. It would be extremely difficult, very inconvenient, and almost impossible, to collect in the country more frequently than they now collect; that is, there would always remain an inequality; because, although in the great towns the makers might be compelled to pay alternate weeks, as you do, still the smaller persons, who are just out of town, would not be compelled, and you would have there an inequality which would weigh more than the difference between town and country; and, moreover, it would be rather inconvenient to themselves in the accounts and collections. It is very common to all trades; it does not weigh more hard on you than it does on others; and he said he considered it was made up by other advantages that you might have from being in London?—I know it is a common notion that the London makers wish to run down the country makers; but even giving us credit for that, a great benefit would be derived from the manufacturers in the towns paying their duty weekly. For instance, it is evidently unfair to give Liverpool, where there are as large manufacturers as ourselves, an advantage. I cannot, nor did Mr. Hetherington appear to anticipate any difficulties in the large towns.

But Sir Francis Doyle said it could be done in large towns; but there is this difficulty,—the collector is absent; he goes his rounds, and, unless he returns to the towns, it will bring him back to the town merely to receive the duty.—How long are they absent?

They come backwards and forwards to the town as a centre.—The receiver has always a banker, but a few more collectors would answer the purpose.

Our business is to make a few less, if we can. In the large towns you think it is desirable

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it should be done?—In the large towns that we could easily name, such as Hull, Newcastle, Liverpool, Bristol, Plymouth, Runcorn, and Birmingham particularly, the country houses rather call for it themselves. They say, now the inequality of the little makers lying out of towns is so much greater, that there is no comparison between their credit and the credit of the large towns; and they complain on that score: it is to be borne in mind that some of these manufacturing towns have advantages over us, Liverpool particularly, where there is a great trade.

Have you had any communication on the subject of shortening the credit out of London?—Yes; the Liverpool, Hull, and Bristol houses desired me to press that most particularly on the attention of the Commissioners.

Then, with respect to certificates, this is what passed yesterday: we said, "We observe that the Deputation also complain of the present system of permits." Mr. Dehany said, "They must mean certificates, there is no permit; may I ask of what they complain in that respect?" We said, "They complain that it is a useless regulation." Mr. Dehany said, "I do not at all say so." We said, "They say that the certificate is not examined on the premises; that there is no survey of the tallow; and no balancing of the stock on the premises." Mr. Dehany then said, "Granted." We said, "And, therefore, the permit, being a sort of check, is, in fact, to enable you to keep the balance even; but where there is no balance the permit is of little use." Mr. Dehany said, "It was not of so much use before there was a power of taking it up from the dealer, and requiring him to give it up when he might withhold it; but in the last Soap Act we introduced a clause obliging the person, upon receiving the certificate, to give it up upon the demand of the officer. The advantage of the certificate is this, that you have a check upon the whole manufacture in the course of a year, by what he has sent out; and if you find him in any fraud, you get up his certificates; if he has been sending out a greater quantity of soap than is introduced into the counterpart, then you have, under his own hand, the most conclusive evidence of his fraud." Sir Francis Doyle said, "You have found that in the Court of Exchequer." Mr. Dehany said, "I have constantly found that; I need not go through much intricacy in discovering the fraud, because I have had sufficient evidence upon the certificates to recover a penalty. It is not so efficient with regard to the stock; but for the purpose I have mentioned it is very useful." Sir Francis Doyle said, "It is not so troublesome as a permit, because for the permit they must come to us; but in certain cases it has been very useful in discovering frauds." Mr. Dehany said, "Immediately after the passing of the Act, we collected a great number of certificates, and compared them with the counterparts, and we found that they had entered a larger quantity in the certificate than in the counterpart, and they were prosecuted; and many of them afterwards paid a much higher amount of duty." We said, "One of the trade says he never knew a case of a cart being stopped for the purpose of search." Mr. Dehany answered, "He knew a case where a man's cart was stopped. I know it has occurred?"—We can merely repeat what we said before, although at the commencement of the permit system, the accounts were occasionally examined; practically they are not so now. I think in the large majority of cases the certificate is returned to us, and not kept by the retailer.

Is he bound to keep it?—No, he is not; that may be amended; it is a thing of some trouble and expense. We think it useless, and therefore recommend its abolition.

At present it is not useful?—Perfectly useless. We can receive soap at present without a certificate from a dealer.

Mr. Dehany said, the only advantage was that it did enable you to compare the certificate with the counterpart, and, if you find they do not agree, at once there was *primâ facie* evidence of fraud?—That would not tell the quantity made by the maker. I should like to know whether a case ever has occurred in which the fraud was detected simply by the permit? I can well conceive that, having detected a man smuggling, frauds have been subsequently proved by obtaining permits; but has the irregularity of the permit ever been a source of detection?

We understood Mr. Dehany to say it had been in one case only?—It is never made the means of ascertaining whether a manufacturer sends out more soap than he has paid duty upon. In a case where we buy a large quantity of soap, we never ask for the certificate.

It is only one case. He does not take the whole stock; that he gives up. It is merely in certain cases that he has found that a dealer has in his certificate put 10 tons, but in the counterpart he has put 5, or *vice versâ*?—*Mr. Hawes.* I cannot see the use of sending out a certificate with 1 cwt. of soap.

Mr. Sturtevant. I have been applied to occasionally for 1 cwt. of soap by parties, and have been told afterwards that they have taken it purposely to make it a false certificate; that they have taken 1 cwt. of soap and introduced a 0 to make it 1,000 pounds weight of soap, and they have delivered ten hundred for the one.

Mr. Hawes. If they pursued a dealer and punished a dealer for receiving soap with irregular permits, or without a permit, great service would be done, but that is not the case. Soon after the establishment of the certificate system, six or eight were punished in that way; but it has not occurred, I believe, since that period.

It is perfectly useless on tobacco and tea, where it was supposed to be perfect, and where it looked beautiful on paper, and every thing was to be balanced to the fraction of a pound, but in fact, and in practice it was worse than useless?—Yes, it is a system which in itself is very imperfect and loose, and cannot be of great importance.

If the trade generally objected to it, we see no reason for keeping it?—If you want to send out a ton of soap, they can send out a certificate of 500, and they can bring the certificate back

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another time. All these checks will be more than counterbalanced by the reduction of duty, and by half the number of officers at double salaries.

You retain, we observe, the prohibition as to pipes and utensils connecting with the copper, except from the top?—We retain it because we do not wish to suggest alterations without they are absolutely necessary. In practice it is not a grievance; and, as I stated before, my object was to ask for the alteration of such laws only as were practical grievances.

As to securities; now, Mr. Dehany's opinion on that is very good; he finds in practice that the objections are great to taking securities; that you take them very often, and the bondsmen turn out to be good for nothing; that it is attended with cases of great hardship; and, supposing the principal is out of the way, there is constant application to the Treasury for remission, which is often granted, and which gives rise to great annoyance. He is against it?—His opinion will have much greater weight than ours, because he sees the difficulty of any legal arrangement better than we can. We suggested it as a practicable mode of benefiting the Revenue, but if it is said to be impracticable, why it might be given up. We do not think his argument—that the bondsmen are often good for nothing, and that cases of hardship would often occur, or that the Treasury would remit the penalty of the bond—worth much, because that is precisely our objection to all the present restrictions and penalties. They are seldom enforced, and, when nominally enforced, in most cases remitted. The question is whether or not, by having two bondsmen in small sums, 100*l.* each, you are not more likely to obtain penalties and deter frauds than by the innumerable restrictions and penalties existing at present. If the argument of non-collection and remission is used against the introduction of a new penalty, it is equally powerful against all those now existing. With respect also to the hardship of the case, Mr. Dehany appears to forget the injury to the honest trader, in every case where penalties are imposed, and not collected, nor the party defrauding the Revenue punished, which the returns alluded to in our former examination clearly prove to be generally the case. We do not think the Excise ought to look so much to the hardship of a punishment as to that imposed on the respectable manufacturer who conforms to the restrictions in order to avoid the liability to penalties, and has his trade injured by those who by this sympathy are enabled successfully to undersell him.

Now, as to soft soap, we believe the duty is only 1*d.* per pound?—Yes; the largest proportion of soft soap is used by manufacturers, who have a proportion of the duty allowed as drawback; therefore it follows, as a matter of course, as they use the larger proportion, that the larger proportion is repaid. The facilities of smuggling soft soap are much greater than the facilities of smuggling hard soap. The Excise superintendence, however, on soft soap is much more accurate, and, in my opinion, very superior to that exercised over hard soap. It is made in the course of a few hours, comparatively speaking. The whole is taken out at the end of one operation, and by gauging the copper, (which is very imperfectly done,) they ought to know the exact quantity taken out. They do so theoretically; but the general mode of smuggling by collusion is here resorted to with much greater success, because it is put into small vessels, cools rapidly, and can be taken out of sight immediately; no frames are required, no utensils. After it is taken out of the copper it is put into small packages, weighing 64 lbs. each, which afford great facilities for illicit trade, The Scotch houses desired me to say, that several manufacturers in the neighbourhood of Glasgow invariably undersell them two-thirds of the amount of duty; that they have no advantages to enable them to carry on the trade more successfully than a respectable house; Mr. Tennant is one; and they now buy a large proportion of their soap from these small people, who pay a small portion only of the duty, and sell it to the manufacturers, who receive from the Government a drawback for duty which has not been paid. They complain of the facilities for smuggling and the great hardship of their case. Now it is impossible that the duty should be taken off soft soap, although the duty is small, for the apparatus is so precisely similar to that required for making hard soap, that unless there is an active superintendence for the collection of the duty, (not simply for the survey; you understand the difference,) smuggling to a great extent will be carried on. They suggest that the duty on soft soap should remain the same as on hard, allowing the drawback to the manufacturer, but I think that is open to many objections. I think if we could talk it over, we should convince them of the impolicy of the measure; it would be better to reduce it at once to one-half, and get rid of the drawback, and then Government would not return that which it did not receive. I think in London we rather agree to the reduction, though it has not been very much discussed. I should be inclined to recommend that the duty should be reduced to one-half, and no drawback allowed on it.

Mr. Sturtevant. There is one mode by which the duty might be secured, which is, by stamping them the same as paper, stamping every cask.

You mean when it is finished?—*Mr. Hawes.* When the duty was charged that might be done; it would throw a little difficulty in the way of the smuggler, because he must forge the certificate.

Does the exciseman ever follow it?—*Mr. Sturtevant.* Wherever it was found without a stamp it would be seizable. The facilities on soft soap are greater than that of paper. Get rid of the wrapper on paper, and there is no check. Soft soap cannot be taken out of the cask, and any person having soft soap in another vessel would be convicting himself. I really think a large label would be beneficial.

Some label or brand?—The label would be the best over the head, the same as starch. The facility of smuggling is so great that, whatever duty there is, it will be evaded on soft soap.

Then the best way is to make it as low as possible?—*Mr. Hawes.* Yes; there is an increasing consumption of it, decidedly. We cannot at all compete with the Scotch; we are driven out of the trade by them.

Is the check upon soft soap the same as it now is upon hard soap?—No.

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And with respect to duty?—They do not weigh the material; there is no account taken of the material; in fact the whole check is after it leaves the copper.

So that, in fact, in that article where smuggling is the most easy, the check appears to be the least efficient?—Yes, the efficiency not being affected by the absence of any account of the material, but the facility of removing it.

Then it will be worth considering any suggestions of that sort?—Yes, I should like to think of it.

You expressed apprehension when we last met in consequence of the present mode of paying the drawback in Ireland, and was afraid that the trade of England would be injured; that the Irishman had an unfair advantage over the Englishman?—Yes, particularly on mottled soap, on which we particularly ask for some special allowance.

Can you explain how it is there is such a large quantity which still continues to be exported to Ireland?—Simply, in this way; that the manufacturers in Liverpool have some advantages in the markets; in the second, of receiving drawback for duty, which we think has not been paid; in fact, we do not know how to account for it. The net price of English soap in Ireland is always more than the amount of the duty below the net price of the same description of soap in England.

Are the qualities equal?—Yes, they are; if you were to buy a ton of soap of the quality shipped to Ireland you would be able to buy that ton of soap cheaper in Dublin.

All those inconveniences would be completely obviated by extending it to Ireland?—Yes.

Gentlemen, we believe those are the only points on which you have anything to state at present.—[*The Deputation assented.*]

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John Ramsay M'Culloch, Esq., called in and examined.

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You have turned your attention generally to the subject of the effect of internal duties upon the trade and commerce of the United Kingdom?—I have a good deal, certainly.

The Commissioners are anxious to have your opinion upon the suggestion of the manufacturers of soap, that the Excise duty upon that article should be transferred to the raw material as a Customs duty, the principal part of it being imposed upon tallow; do you consider that measure would be advisable or not?—As far as I can at present form an opinion of it, I consider that it would be most unadvisable.

You are aware of the interference of the present Excise regulations and duties with the manufacture of soap?—I am aware of that and of the alleged existence of a considerable deal of smuggling in the manufacture. There may be considerable objections to the amount of the present duty, but I do not think they are sufficient to make it be changed to the raw material.

Are you at all acquainted with the former state of smuggling before the duty was reduced between Ireland and England?—Not minutely. I know there was alleged to be, and I believe, in point of fact, there was, a great deal of smuggling; that is, a good deal of soap not charged with duty was consumed in this country; and there was, besides, a good deal of smuggling between Britain and Ireland.

Would you have the goodness to state your reasons against the proposed alteration?—My objection, in the *first* place, to a duty on imported tallow is, that in its practical result it would not merely affect soap, but would equally fall on all the tallow employed in the other branches of industry in this country, and which very much exceeds all that is employed in the manufacture of soap. The total weight of all the soap produced in Great Britain, in 1834, was 154,243,322 lbs.; but then a very considerable portion—I am unable to say how much, but certainly a very large portion—of this weight consists of soda, potash, rosin, and the other articles besides tallow used in the manufacture of soap. Now, in 1829, when the candle duty was in existence, there were manufactured in Great Britain 115,156,808 lbs. of tallow candles, that is, of candles made *wholly of tallow*, and charged with duty as such; and I should suppose that, at present, allowing for the increase of population and consumption consequent upon the repeal of the duty, the quantity of tallow used in candle-making cannot be less than 150,000,000 lbs., being very much greater, perhaps double what is used in the soap manufacture. Exclusive of this there is a very large quantity of tallow used in the dressing of leather, in the woollen manufacture, in the greasing of machinery, and in various other departments of industry. Hence the imposition of a duty on tallow imported, in lieu of the duty on soap, would really impose a duty not on soap merely but on candles, and on the tallow used by curriers and woollen manufacturers, &c. To show the extent to which such a tax would operate, I may mention that our imported tallow amounts to about 1,100,000 cwts. a year, or to 123,200,000 lbs. At present, tallow is loaded with a duty on importation of 3*s.* 2*d.* per cwt., but to draw from it an additional revenue of £500,000, (which is about £200,000 below the present revenue got from soap,) it would be necessary to lay on it an increased duty of no less than 9*s.* a cwt., or to make the total duty on tallow 12*s.* a cwt.; but, as the imposition of so enormous a duty would no doubt materially lessen the consumption, it would be necessary, in order to make it produce £500,000, to raise the additional duty to 10*s.* 6*d.* or, it may be, to 12*s.*, making the entire duty 13*s.* 8*d.* or 15*s.* 2*d.* a cwt. Such a

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duty would, in my apprehension, be most mischievous; it would add 10*s.* or 12*s.* a cwt. to the cost of candles and to the cost of the tallow used in currying manufactures, &c.; and it would do this even though every ounce of the foreign tallow imported were used by the soap-makers.

How would that be brought about?—The quantity of tallow produced in this country being insufficient to supply the demand; and the price of all that is produced at home must be raised proportionably to any rise in the price of that portion imported from abroad. Hence, in order to bring £500,000 a year into the Treasury by a tax on imported tallow, perhaps three or four times that amount would be taken from the pockets of the public.

It must be remembered that the traders have contemplated not to put the whole upon tallow, but to put a proportion upon oil; they do not contemplate raising the whole deficiency by a new tax upon tallow?—In the answer I made I supposed that the sum to be raised by the new tax was only £500,000, which is £200,000 less than the present revenue. I should also consider the laying any duty on foreign oil liable almost exactly to the same objections, and, perhaps, even stronger ones than those that apply to an increased duty on tallow.

The only way in which a tax on oil would not operate so injuriously would be that there was no home oil to raise the price of?—I am not sure but that a duty on oil might react on tallow; and, independently of this, an increased duty on oil would be more pernicious as respects the woollen manufacture, which is one of the principal branches of industry carried on in the country, than even an increased duty on tallow.

You are aware that, at present, the duty on soap is not extended to Ireland?—I am.

Do you consider that, in the present state of Ireland, it would be advisable to extend it to that country?—Now that the duty on soap is so low as scarcely to constitute any considerable burden on most individuals using it, I think it ought in fairness to this country, and to put an end to the smuggling of soap between the two countries, which will always exist so long as the duties are different, to be extended to Ireland.

You have no notion of the quantity consumed in Ireland?—I have no notion on which I should be disposed to lay much stress.

Have the goodness to examine that statement laid before the Commissioners by the deputation of the soap-makers, and give us your general impression of its correctness?—[*A paper was handed to the witness.*]—I very much doubt the correctness of any classification that can at present be made of families in Great Britain, in reference to their consumption of soap, and I should not be inclined to lay a great deal of stress on any statement as to what might be supposed to be the consumption in the event of the duty being abolished.

The Commissioners observe that, in Great Britain, they leave out the first class of three millions of the population, as not being considered to use any soap?—They do, and such omission seems to me quite absurd. All but the very poorest persons in Great Britain use soap in shaving, washing their linens, &c. I do not believe there are as many as 500,000 persons in this division of the empire who can be considered as non-consumers of soap; but, whatever might be the extent of the consumption in Great Britain, one might, probably, conclude that the consumption in Ireland, in the event of the duty being extended to it, might be somewhere from a sixth to a fourth part of the consumption in Great Britain. On this hypothesis, and supposing the consumption of Great Britain, under the present duty, to be one hundred millions of pounds weight, the consumption in Ireland would be from about seventeen to about twenty-four millions of pounds weight.

Do you consider that those proportions would be altered by any change in the amount of the duty, such as a reduction?—I incline to think they would be altered; because a very large number of the people in Great Britain who use soap would neither use more nor less in consequence of any reduction of the duty; but that class is not nearly so great proportionably in Ireland; so that it is reasonable to suppose that the fall in the price of the article in Ireland, consequent to a reduction of the duty, would lead to a larger extension of consumption there than in England.

The amount of duty is now 1½*d.* per pound?—Yes.

In your opinion, would the reduction of one-third of that amount introduce, as consumers, a larger class than at present exists?—I should think that the reduction of the duty to 1*d.* a pound would extend the consumption very considerably in Great Britain, and also put down most part of the smuggling that now exists; and I should think that a duty of that magnitude would scarcely be felt as any considerable burthen by any but the very poorest class of persons in the empire, and even on them its pressure would be but slight.

In short, that the advantages to be obtained by the reduction would be obtained by the reduction of one-third quite sufficiently?—I should conceive so; I understand that a reduction of a third would be adequate to put down smuggling, and I think, if that be done, that the soap tax is a good tax.

The Commissioners apprehend that you would object to a different rate of duty in Great Britain and Ireland?—Yes; were the duty reduced to 1*d.* per pound, I should think it would be so low as effectually to obviate smuggling; and, were that the case, I should object to any difference of duty between England and Ireland, because, unless you have the same duty in Ireland as in England, you would have a constant liability to smuggling between the two countries, and, to obviate it, would be obliged to keep up a troublesome system of regulations that might affect other articles as well as soap.

You must not lose sight of the difficulty that exists in collecting the Excise duties in Ireland with respect to fixing the rate of duty.—No, certainly not; but I should doubt whether there be as much facility for smuggling, or clandestinely manufacturing an article like soap, in a country like Ireland, that there is in England.

You are aware of the great increased facilities given to the smugglers of soap by the introduction of the new alkali?—I am aware of that.

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We were told by the deputation that it operates very materially by enabling them to work with a smaller quantity of materials?—From all I have heard, I should consider that the reduction of a halfpenny from the duty of 1½*d.* would go far to neutralize that, and other causes of smuggling; and, were it found afterwards that that reduction was insufficient, the duty might be further reduced to three farthings.

But you would not think it advisable to begin the experiment by going below one penny?—I should not; I think that a duty of one penny per pound on soap is a good duty, and that it would raise a pretty large sum of revenue without being oppressive to individuals.

Do you consider that the growth of tallow in the United Kingdom has increased largely of late years?—I believe it has increased very materially; but I do not know that it has increased in proportion to the increased importation of tallow from abroad.

Have you any information to give to the Commissioners as to the effect of an increased duty upon tallow upon the trade with Russia?—I have no doubt that any considerable addition to the existing duty upon tallow imported from Russia would be most injurious to our trade with that country, which is one of very considerable value and importance. The declared value of our exports to Northern Russia in 1833, exclusive of colonial produce and foreign articles, amounted to 1,530,000*l.* sterling; but, according to the Russian official accounts for the same year, the imports into all parts of the empire from Great Britain amounted to 57,862,146 rubles, or, taking the ruble at 11*d.*, to 2,652,015*l.* sterling; and as we take very little timber, and usually no corn, from Russia, she pays for the articles she gets from us principally by exports of tallow. Any increase of duty on it would, therefore, be sure to create much dissatisfaction in Russia, and would most probably provoke retaliatory proceedings against our trade; and it is not easy to say, in the present state of the Continent, what injury might thence arise, and from the influence of Russia with foreign courts. Our trade with Russia has been regularly increasing for many years past; and, owing to the progress of population and civilization in that empire, it may be expected, provided that nothing be done to counteract its natural progress, to increase for many years to come; and, as Russia is not a country that is at all likely to come into competition with England in manufacturing industry, it would be very unwise on our parts to adopt any system of policy that might tend to make her exclude our articles from her markets, and to manufacture them for herself; and I should think there was nothing more likely to occasion a policy of that sort on the part of Russia than an increase of duty on an article which is at present her principal article of export. As evincing the importance of the trade with Russia to us, a maritime nation, I may state that more British ships annually enter and clear out from St. Petersburgh than from Hamburgh, or any other port in the world. The trade with Russia, owing to the bulk and weight of the articles brought from her, and the small amount of native Russian shipping, gives much more employment for British ships than the trade with any other country from and to which we may import and export articles of much greater value.

It has been stated that on our reducing the duty on soap the Russians immediately made some countervailing advance in the tallow exported; we should be glad to know if that was the fact?—I am not aware that they did anything of the sort. I do not believe it, but I will ascertain it.

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12th June, 1835.

Mr. Frederick Fincham called in and examined.

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You are well acquainted with the manufacture of soap?—Yes.

Are you now engaged in that trade?—No.

But you have been?—Yes, for a short period.

So as to be able to give an opinion as to the present duties and restrictions which are imposed on that article?—Yes.

The Commissioners have been waited on by a deputation from the trade, who are anxious to dispense with the present restrictions on the process of manufacture. They complain of the regulations that prescribe the weighing of the materials previous to making as useless, and they say that the revenue would be quite as well secured by the gauge upon the soap when in frame, doing away with all previous restrictions, and confining themselves to a more general survey by the officer to see that nothing wrong was going on, retaining, however, the entry of their premises, and utensils, and licence, as at present; and most of the present arrangements as to locking up the coppers, and the pipes from the copper; but the main objection appears to be the weighing of the materials. Are you of opinion that that is in itself a great injury to the manufacturer, and an interference with the process of manufacture itself?

It certainly would be if it were observed.

Is it your opinion then that this regulation is not strictly observed?—Decidedly not; it is not observed.

Do you suppose it is less observed in one place than another, or that that is generally the case?—I should think it is generally the case.

Then you believe that the officer does not, in fact, see that the materials are strictly and accurately weighed?—As far as my experience goes he is content to see the materials added, but not to have them weighed; and it has been my practice to give him the numbers and weights, and the invoices were always open to him.

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And he was content with that?—Yes.

We suppose there can be no doubt that a regulation that is not strictly carried into effect must be injurious, and worse than useless. Do you consider that the revenue would be sufficiently protected by the suggestion that is made by the trade?—The officer being supposed to be always on the premises.

Certainly you must have that; the premises must always be open to the officer for the general superintendence which is necessary in all cases of Excise?—Yes.

You know the charge begins with the materials, and they are compelled to make a certain quantity from a certain amount of materials?—They are.

The trade complain that that in itself is a very unfair demand, because they cannot tell what amount of soap they can make from the materials. From certain materials one may make much, and others less; it is impossible to mark a fair average from any amount of materials, and much will depend on the quality of the same materials; therefore they say that it must be a very inefficient check, because, if it is strictly adhered to, it is a very unjust one to them, and if it is not strictly adhered to it is useless to the revenue?—Perhaps, if I was to give an instance in which the inconvenience was felt by myself, it would be the best evidence. I tried to make soap from olive oil, of the most inferior kind; my man had never worked olive oil, and I only knew the process by looking into the formula given by the French. Therefore it was impossible for us to know how to reckon our quantity exactly, but we took care to state it as low as possible: but this oil was of a very inferior quality; it was a third-pressed oil, with all the mucilage in it, and, although I thought I had taken very great care, it was as nearly as possible the cause of my being surcharged; and, as it was, I lost 30*l.* or 40*l.* by the boil, because I could not remedy, under the Excise, a mistake I had committed. The men who are employed as boilers have always great apprehension on this point, because, if they bring a surcharge upon their masters they are open to blame; but I have known many instances in which, without any fault of the man, he has been very nearly surcharged.

Then it appears that this regulation is extremely injurious to the maker?—It certainly is, and if it were strictly observed it would be almost impossible to carry on the business, and without sometimes incurring very severe loss. For instance: suppose you find, after having commenced cleansing, that the soap is not in good order, you must still continue the cleansing in order to cover the charge, and the boiling may be deteriorated in value several shillings per cwt.

Do you think that the revenue would be sufficiently secured by the suggestions of the trade itself, that the officer should watch the unlocking, that notice should be given when they intend to frame, that he should watch the lading into the frame, and that the gauge should be taken at the proper time?—I think there would be quite sufficient protection if the officer were on the premises, but I think, for the protection of the honest maker, it would require him to be on the spot, and to use great vigilance, being on the spot, seeing the soap in a three-quarters' state, and seeing that it is not taken out, and fresh material put in. The apprehension of a surcharge certainly prevents many makers from attempting to use any new substance, or to make any new sorts of soap.

Do you consider that the state of the soap manufacture has advanced in England as it has in other countries?—I do not.

We are told that in France the state of the manufacture is certainly more advanced than it is in England?—I should say decidedly so. Look at the beautiful soap made in Spain as well as in France; and even soap from the small isle of Corfu, and from Susé, on the Barbary coast, will take the precedence of English soap.

May not it be owing to the superior quality of the ingredients?—In some degree; but we might use the same, if the duty on olive oil was 1*l.* per ton.

But, in your opinion, the present Excise restrictions do interfere with the manufacturer?—No doubt; and have prevented improvements to a very serious extent.

The Excise have suggested that instead of this total abolition of survey of materials the manufacturer should be bound to give in to the Excise a declaration of the materials, and the quantity that he uses, so as to enable them to exercise a sort of guard?—I see no objection to that, but, of course, with a dishonest person that declaration would be good for nothing.

In that case is a declaration which may be evaded in that way of any use at all, except to inconvenience the manufacturer?—I really do not see any security in it.

If it is not a security it is a mischief?—I see no security in it.

The deputation rejected it; they say, although it can be of no use, it would be a great inconvenience to them, and they rest it on that ground?—No doubt it would.

Which then do you think is right, the Excise or the deputation?—The deputation are in the right. It can be no protection; therefore, I say, that decides the question.

You have been discussing this question at the present rate of duty?—Yes, at the present rate of duty.

Of course you would consider it safer—even the suggestions of the manufacturers would be less dangerous—supposing the duty was reduced to one penny?—It would so, but still the penny is so large a per centage on the cost, that, for the protection of the fair trader, I should certainly recommend every proper regulation that does not interfere uselessly with the manufacturer.

The principle of the Commissioners is that the manufacturer himself should be interfered with as little as possible; that, if possible, the duty should be taken on the finished article. Do you think that may be safely done in the case of soap, as recommended by the deputation, of

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course providing that there should be a superintendence of the Excise, though not a positive interference?—With that proviso I should recommend most strongly that the regulations should be done away with, at least some of them.

You are acquainted with the system of certificates?—Yes.

Do you consider that to be attended with any advantage?—I do not.

It is defended by the Excise on the ground of its giving a sort of facility to detect evasion of duty?—I don't think it is of much use, but still it may be a slight check, and, as it is not very troublesome, I would not particularly press for its removal. I am quite as anxious that the revenue should be protected, not only upon principle, but because it is the interest of the fair trader, and if I could suggest any greater security I should feel that I was doing the trader a service by doing it, so long as it did not interfere with his process.

We are informed by the deputation that, according to the Excise gauge, they are losers; that the quantity charged with duty is more than the quantity actually produced by them?—Certainly they are.

Is that so?—Yes, it is so.

Is that peculiar to any particular quality of soap?—To some more than others.

More to mottled soap?—Yes.

I believe formerly there was an allowance of ten per cent. made on that?—Yes, ten per cent.

That has been abolished by the last Act?—Yes.

Would it be desirable to renew, in some degree, that allowance with respect to mottled soap? At present it certainly appears that the duty is more than three halfpence per pound.—As mottled soap is of a very good quality, and the public are sure of a genuine article, or otherwise it would not mottle, and the mottle is a proof of strength, and there can be no adulteration, if I may use the term, therefore, where a soap of a good quality can be produced, but in the frames a great quantity of lees fall out and occupy the space taken by measurement for duty, it would be desirable, I think, to make an allowance on mottled soap.

That might be done in the gauge?—Yes, that might be done in the gauge, but ten per cent. would not cover the loss on the mottled.

Now we will come to the question of Ireland, and general consumption; it has been suggested to the Commissioners that the duty should be reduced to a penny a pound on hard soap, and at the same time it should be extended to Ireland: have you made any calculations on that supposition, in order to show what would be the result to the revenue?—Yes.

Or have you any idea at all of the quantity that might be brought to charge in Ireland?—Sir Francis Doyle is of opinion that the loss to the revenue by the reduction to a penny would not exceed 100,000*l.* if the duty were extended to Ireland. The deputation are of opinion that the loss would not equal that amount: will you favour us with your opinion on that point?—I concur in the opinion of the deputation. The quantity of hard soap consumed in Great Britain is about one million cwt.; at a penny per pound, that would be 480,000*l.* I calculate that there would be an increase of a fifth, in round numbers say 100,000*l.*; and then, if you take Ireland at 100,000*l.*, it would leave little or no deficiency compared with 1834. The increase of one-fifth, I think, is a moderate calculation, considering that now, at three halfpence per pound, it is about 50 per cent. upon the medium quality, and 75 per cent. on the very common.

The duty you consider now as 75 per cent.?—Yes; at 1½*d.* per lb. or 14*s.* per cwt., it is about 75 per cent. on the very common.

In that case it would be 50 per cent.?—Yes, at one penny per lb. on the common, or 33 per cent. on the medium quality.

You cannot give the Commissioners any information as to the probable consumption of Ireland?—No.

Mr. M'Culloch puts it at somewhere about a sixth to a fourth part of the consumption of Great Britain; that you may call a fifth?—Taking the population of Great Britain at sixteen millions, the quantity consumed in 1834 gives seven pounds per head per annum. I should say that you could not expect a consumption of more than 10,000 tons for Ireland; as that would give three and a half pounds per head in Ireland, and the fifth of the consumption Great Britain.

That makes about 90,000*l.* the reduced duty?—Yes, about that.

Are you acquainted with the manufacture of soft soap?—Yes.

I believe that is subjected to fewer regulations and restrictions than hard soap; the materials are not weighed?—No.

You do not profess even to weigh them?—No.

Do you think there is any evasion of duty on soft soap?—I don't think there is. On the subject of soft soap I should wish to make a remark. I think the duty being half, the hard soap is in too great a ratio. Soft soap contains about one-half water, and in making it you are liable to greater casualties than with hard soap. As far as my experience goes, there are no safe criteria by which to judge of soft soap being in a proper state to cleanse; a few minutes more or less boiling will make 5 to 10 per cent. difference in the value. I found this out to my cost; for, although I employed a man who had been all his life a soft-soap boiler, I had above 500 firkins of soft soap turn bad after three weeks, and I lost above 300*l.* Had the Excise laws permitted, I could have remedied the defect by reboiling, which was allowed formerly, but stopped from an improper use being made of it. It is also to be borne in mind that soft soap cannot be made at all seasons, that it requires some months to come to perfection, and, consequently, that it comes to the consumer with the additional charge to cover the outlay in duty.

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You think that, if the duty on hard soap is reduced to a penny, the duty on soft soap should be reduced to a farthing?—Yes.

You think even at a halfpenny the smuggling would increase?—An additional reason for recommending it at a farthing is that it consumes oil obtained by your whalers, and from your North American fisheries, hard soap being made for the most part of tallow, of which the supply barely meets the demand, and in any unfavourable season, at home or abroad, actually falls short, and the public pay an additional price to the foreigner. I consider that for the four last years there has been a great loss to the public; the price has been 5*l.* to 10*l.* a ton over the natural peace price, and we at the mercy of Russia. If the duty were reduced to one farthing on soft soap, I think it would be deserving of consideration whether the allowance to the manufacturer might not altogether be done away with.

Might it not be done away with in the case of the halfpenny on the soft soap?—Many consume a very large quantity of soft soap, and I should say that the manufacturer would feel himself a little aggrieved at a halfpenny, but at a farthing there could be no complaint. The amount of the duty is no consideration in this question; for, although the manufacturers use about the same quantity of hard soap as soft, and many now use the hard soap, I have no doubt that they could substitute soft soap without any very material injury; and supposing, even from the low duty of one farthing, that a few persons might be induced to use soft for domestic purposes, I know no persons to whom I would more readily grant the boon, because they must be the very poor.

Are you aware whether any soft soap is made in Ireland?—I cannot speak to that.

Have you any observations to offer generally on the duty on soap?—Any Excise duty on soap is a great evil;—the charge incurred by the interference of the Excise in being obliged to pump the lees instead of drawing them off from the bottom; the time that is lost in locking and unlocking, and the officers being frequently engaged; the stoppage of all improvements, of which a most striking instance may be given. During the war we continued to use tallow for making soap, costing 108*l.* per ton, received from Russia when at war with us, and actually furnishing her with two millions sterling to carry on the war against ourselves, whilst we might have had an abundant supply of a better article in olive oil from the Mediterranean. Palm oil was several years before it was used, although the consumption is now 13,000 tons per annum, and its introduction has saved this country some millions by keeping down the price of tallow.

Do you consider that the present duties on oils are too high, as compared with tallow?—I should say that olive oil ought not to exceed 2*l.* a ton, and it would be better at 1*l.* if you encourage the consumption of soap by a reduction to one penny per pound.

It is now 4*l.* 4*s.*?—Yes. During the war it was charged with duty at 20*l.* per imperial ton, and tallow was only charged, as now, 3*l.* 3*s.* 4*d.* per ton. By placing a duty on soap you encourage adulteration, and he is the most skilful soap-maker who can put the most rosin in. A proof of the good effects of a lower duty may be seen in the reduction of duty that took place in 1833. The best pale yellow soap was instantly bought by the poor instead of the common brown, as formerly; and therefore more real soap has been used since the reduction than the actual quantity brought to charge would show. Half as much soap again could be made if there were no Excise duty, without additional expense.

I believe you were much concerned in the repeal of the duties on printed calico?—I was one of the Manchester deputation.

Can you tell us the result of that repeal with respect to the increased consumption?—It is much to be regretted that the printers were not required to give a yearly statement of the quantities printed after the repeal of the duty, and it is therefore impossible to state the increase; but, as an instance of the beneficial effect to the manufacturer, and consequently to the public, a friend of mine has printed double the quantity of goods without additional labour and without enlargement of works; and I consider that this may be said to be generally the case, at least as to capability, although it may not always have taken place.

Appendix No. 55.

25th June, 1833.

Mr. Joseph Robinson Pim called in and examined.

No. 55.

Mr. J. R. Pim.
25th June, 1833.

You are a proprietor and agent of one of the Dublin steam companies?—I am interested, as a trustee and director, in both the steam boat companies out of Liverpool, the St. George's Packet Company, and the City of Dublin Company.

Have you any thing to communicate to the Board respecting any inconvenience that the Company have been put to in consequence of the seizure of their vessels by the officers of the Excise?—Yes.

Will you be good enough to mention what the circumstances are?—I have got a decision here, where we have been fined 30*l.* for two boxes of soap on board the St. David, shipped to us in Liverpool as linens.

From Ireland?—From Newry.

They were put aboard your vessel as a common package?—As common carriers, and we did not know who the shipper was. They remained at Liverpool some time, and the Excise officers seized them under the shed where such goods are usually left. A carrier came down

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for the goods a few days after, and we handed him over to the Excise officers, but they took no notice whatever of him, and took no means to punish him or bring him to justice.

They had come from Ireland?—Yes: we thought, when we gave up the carrier who came for the goods, they would, at least, not fine us. We also gave proof that we knew nothing whatever of the contents of those packages by affirmation and affidavit, but the Excise Board fined us. We then applied to the Treasury, and they confirmed the fine: this is their order.

Had your agent in Ireland, who received those goods, any opportunity of ascertaining what they were before he put them on board the vessel?—None but by opening them, which would not be considered legal.

So that, in point of fact, the proprietors of the vessel had no means of preventing this transaction taking place, which has ended in the fine?—No, that is the cruelty of the law as it stands; at present I have a memorial before the Board of Excise about 50 or 60 gallons of whisky, which came over by the Lord Blayney.

In this case of the soap are you able to sell it for your own benefit?—Oh dear no, we never got the soap.

What becomes of it?—The Excise officers carry it away.

So that they have taken possession of the soap, and they have inflicted this penalty upon the owners?—Yes; and even the penalty is not the greatest part of the evil, but we had to enter into very large bonds to submit to the decision of the Board, and in some cases it is difficult to get two sureties to join us in those bonds when they are from 8,000*l.* to 10,000*l.* and 15,000*l.*

Then the first proceeding was, after detaining the soap, to seize the vessel?—Yes.

What was the next?—To give bonds for the supposed value of the vessel, and the condition of that bond is that we should abide by the decision of the Board.

What might be the value of the soap?—I suppose the value of the soap might have been 5*l.* or 6*l.*

What was the value of your vessel?—The value of that vessel, I think, was 8,000*l.*

Was there much expense attending the bond?—There is the usual expense of stamps, and so forth. I am not under the impression that the expense was very heavy: it is not of much moment; probably under twenty shillings.

In these cases of seizure are your vessels ever detained?—They would be detained if we did not immediately give a bond for them, but, knowing the law, we tender our bond at once, as soon as we can get parties to sign them with us.

Now you mentioned another case, of spirits?—The case of spirits was in March last; two boxes of eggs and fowl contained each whisky, packed so as it could not be known. They seized about 50 gallons on board the Lord Blayney. It is supposed to have been brought by a passenger, and there was information came either with the vessel or before the vessel, so that the officers walked on board and seized this whisky, and it never was claimed; the person who came with it made off, and we had no possibility of finding him out. Had they informed us that they had got information that such packages were there, we might have seized the passenger for them; but they came themselves and seized it, and took no pains to find the owner. We then had to give bond for, I believe, 15,000*l.*, and the Board of Excise have not yet finally determined on what they will fine us. Since I arrived in London I had a communication that it was to be handed over to the Exchequer, on which I remonstrated with the secretary of the Board of Excise, and from the nature of my remonstrance he requested that I would send a fresh memorial, and I believe they are sitting on it at this time. I sent my young man this morning, and they said there would be an answer this afternoon.

According to the law for regulating trade between Ireland and England, has not a person in Ireland a right to put any goods he thinks proper on board your vessel, without being either examined by you or any Custom-house or Excise officer?—He has not only by law, but it is illegal to stop soap shipped in Ireland, there being no duty on it there.

Or whisky?—Whisky requires a permit; soap being duty free, no Excise officer is warranted in seizing soap.

Our question does not go to soap alone, or spirits, but to every description of goods, whether a person wishing to send goods, or take goods with him as passenger, has not a legal right to put them on board your vessel without your having any authority whatever to open and examine them, and without yourselves being acquainted with the contents of those packages?—Yes.

In point of fact, the goods are carried down in carts to the side of your vessel, and put on board without any interruption after you have taken an entry of the weights and measurement?—Yes.

Is there not a Custom-house officer on board?—No, never in his official capacity, without we send for him.

In point of fact, the trade between Dublin and England is upon the coasting trade principle, and is as free as between any two parts of England?—I should say that we have requested the officers in Newry to assist in stopping whisky and soap coming over. They have come at our request, but it is rather stepping out of their duty, and to oblige us.

The Custom-house or the Excise?—I think it was both Excise and the Customs. The collector at Newry very kindly sent down officers to probe the goods, and assist in preventing it, or we should have been obliged almost to stop our vessel and give up the trade, as we should not have been allowed to give a second bond unless the first was cancelled. Therefore, if it becomes needful that a second seizure takes place on the vessel before the first bond be cancelled, we should not be legally entitled to give bond. In this instance we have reason to suppose that this whisky was shipped for the purpose of having our vessel seized; there being opposition on the line, it was a mode of stopping us. It is in the power of any adversary to

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nearly ruin us. If some of them knew their powers, I fear they would be more frequently put into force than they are in such cases.

The temptation to smuggle whisky is very considerable?—Very considerable.

What is the difference of duty?—I am not pefectly conversant with that; I believe it is from 5*s.* to 7*s.* a gallon.

Does any plan occur to you by which the interests of the revenue could be secured, at the same time that you might be relieved from so much inconvenience as you now suffer?—I think if the Excise officers were to get no portion of the goods seized, and to get a larger portion of the penalty on the smuggler, that it would have a greater effect in stopping smuggling; but, at present, it is diametrically opposite. They have a direct interest in encouraging smuggling, inasmuch as they get a moiety of the article seized, and a moiety of the penalty inflicted on us.

You would confine it, you say, to the penalty?—To the guilty person; whoever should be found guilty should be punished. I mentioned yesterday that I thought that the mode should be changed of requiring security, not to the value of the vessel, but in some relative proportion to the value of the goods seized; for, as I understand the law, it was passed before steam-boats were almost thought of, and sailing vessels were nothing near the value of our steam-vessels. It seems a great hardship to require a bond for 15,000*l.* for the value of an article that scarcely ever amounts to 50*l.*, and frequently not 10*l.*

We have reason to believe that there is a great deal of smuggling in soap from Ireland to England?—I believe there has been, but the late alteration in the law will check it very much; and in conversation with the secretary of Excise I recommended that they should not be so quick in paying back their drawback, inasmuch as the mode that has been adopted gave capital to the soap manufacturers, and enabled them to carry on their trade even without profit, as it got capital to carry on a far more extensive trade.

Is the drawback in Liverpool and that part paid directly?—Immediately, or nearly so; I believe within a month.

And the duty not paid till six weeks?—They get credit for the duty, a longer credit. I understand they have frequently a large amount of drawback in their hands before they pay their duty.

Do you find the practice on the part of the Customs as severe as on the part of the Excise?—No, not by any means in Liverpool.

Do you mean that the penalties are higher in the one case?—We never had a penalty inflicted by the Board of Customs; they are quite convinced that we are innocent, and indeed we have frequently given up smuggled goods to the Customs; whenever they came to our knowledge, we invariably gave them to the Customs.

What articles do you refer to?—Soap and whisky.

But the Customs don't take notice of either soap or whisky?—They take possession of it, and seize it.

In the same way that the Excise do?—Exactly.

They do not pay a Customs duty?—That is not needful; as I understand the law a Custom-house officer can seize as well as an Excise officer.

May not that difference arise from its not being precisely under their cognizance as an article of duty?—No; I think it arises more from our being in constant communication with the Board of Customs for years. We never come in contact with the Board of Excise but as supposed smugglers. I should be very glad if the whole business was transferred over to the Customs. I told the secretary of the Board of Excise that their never knowing us but as supposed smugglers must be the reason they were so severe on us.

Do you take over much soap from England to Ireland by your steamers?—Both to Cork, Dublin, and Waterford, a very considerable export.

Your vessel sails from Liverpool?—Yes. I am now speaking of Liverpool, though I reside at both Dublin and Liverpool occasionally.

Have you any connexion with Bristol?—I am interested in steam-boats between Bristol and Dublin, and from Bristol to Cork, but the export of soap from Bristol is nothing like as much as from Liverpool.

Where is the export chiefly to?—From Liverpool to Cork, Dublin, Waterford, and Belfast.

Do you suppose that to be *bonâ fide* soap, or for the purpose of obtaining the drawback?—It is *bonâ fide* soap; it has been, no doubt, increased for the purpose of obtaining the drawback, which enables the soap to be sold so low in Ireland.

And not smuggled into England?—Oh, decidedly not. The smugglers are a different connexion to the exporters and importers.

What is the practice in exporting soap to England?—They buy it very cheap in Ireland from the shopkeeper.

Who do they buy it from?—They buy it from those persons who have imported it or it is bought from the importers by the hundred or two hundred weight, and even at times a smaller quantity. The person who sells the soap has no knowledge that it is going to be smuggled back into England; they send it and bring it over by colliers, and a variety of boats much more numerous than steam-boats; but I have known instances of soap being packed amongst dead fowls, so as to prevent its detection; the value of the soap is so little in Ireland, and if they escape there is no possibility of detecting it in England.

Is it smuggled in the towns or on the coast?—I have no knowledge of any large smuggling on the coast. It is smuggled frequently by the poorer class of traders, who find it a ready mode of bringing returns back to England for English manufactures that they bring to Ireland. They may be called itinerant traders; they go to Cork, and sometimes to Newry, and other ports.

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Then you have not an Excise officer on board your vessel?—No, unless we send for them.

When you go from one port to another?—No, it is not his business; if he were there it would not prevent smuggling.

JOSEPH R. PIM.

County of Down, To Wit. } GEORGE OGLE GODFREY, of Newry, in the county of Down, partner in the house of Jefferson and Godfrey, of said place, came before me, and voluntarily made oath, on the Holy Evangelists, that they received a box directed "W. Sergeant, Wyken, near Coventry, Warwickshire, by Beache's boats," on or about 23rd March last, which said package was delivered to them as a box containing linens; that they shipped said box at same time on board the Lord Blayney steam-packet, bound for Liverpool; that, after the lapse of a few days, they were informed by the agent to that Company that said box contained whisky, and that, in consequence, the said steamer, the Lord Blayney, was under seizure.

This deponent further swears that neither he, or (to the best of his belief) his partner, or any person in their employ, were aware that said box contained *any illicit goods whatever*, and that they have used every means in their power to bring the offenders to punishment, by giving every information in their power respecting their names, residence, &c., when applied to by Mr. Hancock (Excise officer resident here) for that purpose; and deponent further swears that, had they suspected any fraudulent shipment, they would not have suffered such to be made.

GEORGE OGLE GODFREY.

Sworn before me, this 19th day of June, 1833, ISAAC GLENNY, J. P., C. D.

County of Down, To Wit. } LEONARD WATSON, of Warrenpoint, agent for the St. George Steam-Packet Company, and ISAAC CORRY REID, agent at Newry for the same, came before me this day, one of his Majesty's justices of the peace for said county, and voluntarily made oath, on the Holy Evangelists, that they having heard that the Lord Blayney steam-packet, for which they are agents, is now under seizure, in consequence of illicit goods got secreted in packages shipped here some time since for linen and eggs, on board said vessel, bound from here to Liverpool. Now said deponents on their oath respectively saith that they knew nothing whatever of said illicit goods being on board the Lord Blayney steam-packet, nor did they suspect them of being in the packages in which they were found on board said vessel; and said deponents also deposeth that they have not, directly or indirectly, permitted (to their knowledge) any illicit trade to be carried on on board any of the aforesaid Company's vessels for which they are agents, but, on the contrary, since the year 1831, said deponents have been most vigilant in their situations as agents to prevent fraud upon his Majesty's revenue, or risk of the property belonging to the owners for whom they are concerned.

LEONARD WATSON.
ISAAC CORRY REID.

Sworn before me, this 22nd day of June, 1833, ROGER HALLY, J. P. for Down and Armagh.

WE certify that Mr. Leonard Watson, of Warrenpoint, agent to the St. George Steam-Packet Company's vessels trading between this port and Liverpool, has, to our knowledge, used the utmost exertion in endeavouring to prevent smuggling, and in detecting those concerned in such illicit trade, and in one instance lately succeeded in detecting a quantity of whisky actually shipped on board the Lord Blayney steam-packet, and secreted among a quantity of potatoes, and handed same over to the revenue. We also think it is impossible for any agent, in the hurry necessarily attendant on the shipment of a ship's cargo, to prevent smuggling, as, with all the vigilance even of the officers of the revenue, it is impossible to prevent it, in a more or less degree, without a *direct* information.

F. ROYCROFT, Tide Surveyor.
J. B. ATKIN, Excise Officer.

Warrenpoint, 22*nd June*, 1833.

Borough of Liverpool, To Wit. } PERSONALLY appeared before me, John Wright, Esq., one of his Majesty's justices of the peace for the said borough, John Johnston, shipping clerk in the employ of Messrs. Watson and Pim, steam-packet agents, who, being duly sworn, maketh oath and saith, that his instructions from the said Watson and Pim have invariably been to give information to the proper authorities whenever he discovered contraband articles or suspicious packages landing from any of the steam-vessels; and believes that every person belonging to the establishment has similar instructions. Deponent also saith that he has, on several occasions, given such information, and that he has always done every thing in his power to prevent fraud being committed on his Majesty's revenue.

JOHN JOHNSTON.

Sworn before me, this 24th day of June, 1833, JNO. WRIGHT, Magistrate.

Borough of Liverpool, To Wit. } PERSONALLY came and appeared before me, John Wright, Esq., one of his Majesty's justices of the peace in and for the borough of Liverpool, James Watson, one of the agents of the St. George Steam-Packet Company at Liverpool, who maketh oath and saith, that, on the 21st day of March, 1833, having been informed that a seizure of whisky had been made on the quay of the Clarence Dock, he went down and found that a barrel landed from the William the Fourth, from Newry, and which was entered in their papers as a barrel, had been opened by the Excise officers, and found to contain whisky. That he immediately called on the seizing officer, John Woodroffe, to take the owner of the whisky into custody, as this deponent had witness to prove that he was the owner of it, but the said seizing officer refused; on which this deponent had him taken into custody, and brought before Mr. R. Brook, solicitor for Excise at this port, whose advice he wished to have as to the course he should pursue; when the said R. Brook informed him that he had taken upon himself a responsibility which might bring him into great trouble, and that he (deponent) had no business whatever to interfere with the duty of the seizing officer, who had behaved perfectly right in refusing to take him into custody, and he could not understand why he (deponent) had dared to arrogate to himself the duty of a revenue officer. That this deponent answered, "He did it not only to protect the revenue, but also to protect the vessels for

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which he was agent." That the said R. Brook continued to abuse this deponent so long as he remained in his office, and to conduct himself in a manner ill becoming a public officer.

That this deponent has always used every exertion in his power to prevent smuggling by this Company's steamers, and has always given the revenue officers every facility in searching; and this deponent further states that special orders have been issued from the committees of the vessels to the different officers in the Company to use all exertion in their power for the prevention of smuggling, and, in such cases as they discovered it, to give information thereof to the revenue officers, and which has been done several times.

JAMES WATSON.

Sworn before me,
this 24th day of June, 1833.
JNO. WRIGHT, Magistrate.

Borough of Liverpool, To Wit.

PERSONALLY appeared before me, Charles Horsfall, Esq., one of his Majesty's justices of the peace for said borough, Charles Stewart, a lieutenant in the Royal Navy, and commanding the St. George Steam-Packet Company's steam-vessel Lord Blayney, who, being duly sworn, maketh oath and saith, that he has, at various periods since the year 1825, been in the command of several vessels belonging to the said St. George Steam-Packet Company, and that his instructions during that period from the directors and managers of said Company have invariably been to prevent smuggling, in whatever shape it might appear, on board of any steam-vessel belonging to the Company of which he, the deponent, might have the command. That deponent has always most strictly adhered to such instructions, and that he has also cautioned and admonished his crew never, with their knowledge, to allow any contraband article or suspicious package to be taken on board any vessel of which he, the deponent, might have command, without giving the proper authorities information thereof. That recently, in Warrenpoint, when on the point of sailing, a quantity of whisky was discovered by the crew concealed in bags of potatoes, which was immediately handed over by deponent to the Irish revenue officers; that, for such watchfulness on the part of the crew, deponent ordered a sum of money to be paid them, showing deponent's sense of their good conduct on this, and as a stimulus to act with as much integrity on a future occasion. Deponent further maketh oath and saith, that he believes it to be impossible to prevent illicit traffic on board of steamers carrying general cargoes, unless legal authority was delegated to those concerned in the ship to examine suspicious packages when offered for shipment.

C. STEWART, Lt. R.N.

Sworn before me,
this 24th day of June, in the year of our Lord 1833,
CHAS. HORSFALL, Mayor.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in Edinburgh.

SIR HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 56.

9th November, 1833.

Mr. William Taylor called in and examined.

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Mr. Wm. Taylor.
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Do you carry on the soap trade to a considerable extent?—Yes. I suppose we are the second house in Scotland as to extent of business.

What are the principal regulations by which the duty is charged?—The new duty is £14 a ton. They take the contents of the frame, which must not be under 45 inches in length, by 15 broad; depth 45. It may be as much more in depth as we choose, calculating the number of inches to the ton that is cast up to get the weight of the soap, and it is charged £14 a ton, net.

Are you a maker of all sorts of soap, hard and soft?—Yes; and I suppose I am the representative of the oldest house in Great Britain in the trade.

You are obliged to take out a licence annually?—Yes.

What is the amount of the licence?—I think £6.

What entry are you required to make of your premises for carrying on your trade?—We must enter all the utensils, and the different rooms and warehouses, specifying what they are. We must make an entry of every utensil in the house;—that is inserted in a book.

Are you required by the Excise to keep any books?—No; excepting duplicates of certificates, which are very troublesome, and of no earthly use.

What notices are you required to give?—Those notices are very troublesome, and a great annoyance to the trade. Before we can charge a copper with materials we are obliged to give 12 and 24 hours' notice; and, if we allow that notice to abate by three hours, it must be taken afresh again, under a penalty of £50, and we are thrown 24 hours behind; and, if we begin to charge with goods before the time, liable in a fine of £100.

Do you feel any inconvenience from the length of time?—Yes, a monstrous inconvenience. If we happen to omit charging within the time we are shut out for 24 hours, however pressing our business may be.

Does that delay, in addition to the loss of time, affect the quality of the material?—It is often detrimental to the operations going on.

Does it occasion you any loss in point of fuel?—Certainly; because the colder a pan gets the more fuel it takes to bring it to the boiling pitch again, and puts the works in confusion.

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Do you suppose that notice to be necessary to the revenue?—Not at all; it is quite unnecessary. When the notices are given to the Excise officers they ought to be just opened as soon as the officer can come and do it. When we say we want to open a copper the officer ought to come immediately and do it, and not wait for 12 or 24 hours. My opinion is that as soon as we call upon the officer, who ought to be on the spot, he ought to do it.

Are these officers constantly on the premises?—Always.

What is to prevent their coming immediately?—Nothing at all; but it is the law. It can make no difference to them.

Was there any meeting of the trade in London on the subject of the Excise regulations?—Yes, a meeting of the manufacturers in London, Bristol, and Scotland, and other places; and we sent in a memorial to the Board of Excise. The two Hawes' were there, and three or four of the principal London soap-houses, and one of the greatest houses from Bristol, Mr. Charles Tennant, from Glasgow, and myself.

What alterations did you propose?—I cannot precisely recollect them; but just doing away the most useless part of the regulations. Before that I sent in a statement to the Board of Excise in London, stating where I thought the present laws were most oppressive and useless, and suggesting certain alterations, which I sent through Mr. Cornwell here. That must have been in the month of March or April, in the early part of the present year. I pointed out all the things that were useless and vexatious.

Can you mention the principal regulation which you there adverted to?—It was for doing away all those useless notices, and allowing the trader to add materials to his soap-copper at pleasure, without being obliged to weigh them and give 24 hours' notice, and without reference as to the quantity of soap made therefrom.

At what period does the officer gauge the soap?—Immediately on its being thrown out of the copper.

Is there any check upon that?—Yes; the supervisor is called upon to see the gauges taken with the other officers.

Is it weighed after that?—No; they calculate the number of inches as making a certain weight.

Does the officer take an account of the materials?—Yes.

That is with a view of checking the quantity of soap made from them?—Yes; that is a most ridiculous law. By the law thirteen hundred weight must turn out a ton of soap. Now, it is very well known by every intelligent officer and trader that thirteen hundred weight of goods will not turn out a ton of soap, put into a clean pan or copper, if the officers are very strict in watching, which they are in our works. They are never away from the works, and if they catch any of the men putting a little more extra goods into the copper we are liable to a fine of £50.

Are you charged at the rate of a ton of soap for every thirteen hundred weight of goods?—Yes. Supposing we were putting in goods to throw out five or six tons of soap, and, by the mere carelessness of the men not finishing the soap properly, we were to turn out a ton short, which it often does, we are charged with that duty, which is a most iniquitous and abominable thing.

Although in the subsequent gauging it is palpable that you have not made a quantity in the proportion of thirteen hundred weight to a ton?—Yes; if, for instance, we are five or six hundred weight, or any quantity, short, still we are charged with it, although there has not been a shade of fraud, and where a fraud could not happen.

Have you remonstrated against this regulation?—Yes; that was one of the things taken notice of both by me and by the meeting in London.

What answer did you get?—No answer; those official people are too averse to make any alterations that do not emanate from themselves.

Have you anything to communicate to the Commissioners on the subject of the regulations?—The present Excise laws are in general oppressive, and many of them of little use in checking smuggling, and altogether subversive of such improvements of which the trade is susceptible. In making Excise laws it has been too much the practice of the Board consulting too limited a number of the trade—perhaps, too, one or two of the worst informed—to make efficient laws for any particular trade. The respectable and best informed connected with it should be consulted. Had the fair trader been consulted such laws never would have been enacted. If the duty is to be kept on soap, the soap laws ought to be all revised by the Excise, in conjunction with the respectable part of the trade. Under the present law few or no improvements can be made in the manufacture of soap, and it is very susceptible of improvement, it being altogether a chemical process, and without a variety of experiments on a large scale no material improvement can be made. While every other branch of manufacture connected with the science of chemistry has gone on progressively improving, that of soap has stood still; and, if any laws calculated to prevent the improvements are wished for, those under which the soap trade now labours are perfect, by checking every species of improvement, and harassing the fair trader.

To what kind of improvement do you allude?—Our process being altogether chemical, I may wish to make an experiment from discoloured palm oil, for instance, or any of the other vegetable oils, or any ingredient not in present use. I do not know how those goods are to turn out, for we have not practised upon them sufficiently; but, being so fettered by the Excise laws, I cannot get my experiments properly tried. I may think when the soap is finished it will be good, and, whether good or bad, I must throw it out; but after it has stood a day or two I may find it is not marketable, and consequently I may have to suffer a tremendous loss, having to pay the full duty upon it. Had the alkali manufacture been under the same

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Excise clogs the great scientific improvements which have been made in that department would never have been known; and these unfettered improvements alone have reduced the present price of soap very nearly three halfpence a pound. When it started they were going to put it under the Excise, and had it remained under the Excise those great improvements never would have been made, and a saving of nearly a million annually of money lost to the community. We do not know what improvement we can make if we were unfettered, but it is almost impossible to make a single improvement in our trade under the existing laws.

You mean to say that the success of that improvement arose from its not being fettered by the Excise?—Yes, for any persons may make their own alkali; but it has become a great branch of trade now, especially in Liverpool and Newcastle, and other places where they have salt and vitriol. The manufacture of soap, if free from Excise restrictions, would make rapid strides to that pitch of improvement which every trade connected with the science of chemistry is making throughout the country. Under the present laws the manufacture never can flourish; consequently the country cannot derive the advantages which would naturally accrue were it free, and the trade not continue to be harassed by a class of men such as we have, which must inevitably bring them into collision with the traders and their servants, thereby keeping up a spirit of ill will and hostility one to another, making the business in every respect disagreeable, and, in fact, clogging the manufactures of this country with such grievous laws, and other impediments, that are incompatible with the liberties of the country. We cannot call the premises our own, for we are liable to their being entered by night and by day, which is the case by the law: however large a stock of goods we may have on hand, of tallow, rosin, barilla, and every thing else, the excisemen may, if they choose to harass us, take an account of the whole, and they may make us reweigh all those goods again, and if they are found short, according to their taking of the stock, we are liable to be charged with duty on what soap they could have made. In fact, the laws on the soap trade would disgrace any nation, and are incompatible with freedom of trade and common sense. The great evil is that these laws are not equally put into execution, which is the fact; many of them are so harassing and ridiculous that the best and most faithful officers do not choose to put them into force, seeing they can do no good whatever, being only annoying in the highest degree to the trader; while, on the other hand, there are officers of less liberal feeling, vindictive, and of a troublesome malicious disposition, who act up to the law, and see it put into execution to the letter, while no superior officer dares find fault. We happen to have troublesome officers just now upon us; they put the law into strict execution, and no superior officer dare challenge them for it, seeing that they are acting strictly according to law. We have more than once remonstrated to the Board in London of the harsh treatment we have met from certain officers. All that was done was to cause inquiry to be made, and, not being able to find them infringing the law, they could not, of course, be found fault with, but still continued them on us, although they might have been changed to other charges, where they could not have been so troublesome.

You have stated that the great hardship is that the laws are unequally put in force; will you state the grounds you have for saying that?—I will just take our case at present. In our works we have watchmen upon us from morning to night; they relieve each other with all the exactness and discipline of sentinels, whereas I know to a certainty, and I can prove it, that in two works, within ten miles of this city, in one of which, a pretty extensive work at Preston Pans, there is no watchman allowed at all, and they get leave to add, of course, as many materials to their copper as they may think proper, without running the risk of being detected, and paying £50, which we should be compelled to do, although there was no fraud, were we doing so.

Can you give any reason for that difference?—I think much of it arises from the want of a Board here, as formerly, to look into such matters. The Excise here have no power to do any thing, or interfere on the subject. All these grievances I have mentioned to Mr. Cornwell, who just says that he can do nothing. I think it is a most shameful and disgraceful thing, so far as regards Scotland, that such should be the case. When I see this injustice going on, could there be anything more reasonable for me than to come up to our own Board, and make our complaints to some efficient practical man, such as Mr. Cornwell, who ought to be empowered to hear these complaints, and to remedy them? Mr. Cornwell merely says I should state these things to the Board in London.

You are in that respect just on the same footing as all other traders in England who are at a great distance from the Board in London?—There is but one law for the soap trade throughout the kingdom, and I hold that that law ought to be enforced without any partiality whatever, or not allowed to be enforced with undue rigour on any regular and fair trader.

Do you suppose this unequal mode of carrying the regulations into effect gives an advantage to other traders over you?—A very great advantage.

Will you state how?—I was stating the hardship of the exciseman weighing all our goods, and insisting that they should turn out a certain quantity of soap, which we say cannot be the case. Now, when there is no exciseman always on the spot, they are allowed to put in as many materials as they think proper; but here, when we have men chained, as it were, to our coppers, we cannot, and dare not, put in a single ounce of tallow without giving notice, and if any of our men were to do so we are liable to be fined £50; and, as an instance of it; within these six or eight weeks, a low, stubborn, malicious fellow of an exciseman happened to come on our men when they were putting a little tallow into the pan; the consequence was, he went and took the tallow out of the soap-pan, brought a porter from the street, and carried it to the Excise office, and reported to the whole town, to my prejudice, that I had been detected smuggling, and would be fined £500. He lodged the goods in the Excise

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office without the discretion of weighing them, and to this day our goods are not restored. This fellow took away those goods through sheer malice, and contrary to law. We complained; the Board ordered an investigation, but no relief was granted.

What reason have you to suppose that the regulations of the Excise are differently enforced as it regards you and as it regards other persons?—I attribute it much to the want of a Board here to control such doings. The works at Preston Pans and at Portobello I am credibly informed have no watchman at all upon them, at least one; and the other desired only to have a watchman occasionally, perhaps once or twice a day, by which means the trader has it in his power, without injury to the revenue, or intention to commit fraud, to add materials to their coppers without fear of detection and fine of £50; besides free of any risk of their soap not turning out the quantity, and be made liable in duties for what may be short. I said to the supervisor, Mr. Duncan, who superintended these works, "Pray how are the works under your charge conducted with regard to watchmen? I am molested and teazed out of my very life, and within an ace of shutting up my works; we have two watchmen that relieve one another, and are never out of our works till the pans are shut and the doors closed; is this sort of system carried on in the works under your charge?" He said "No; no such thing. It was lately ordered there should be no watchman on the Preston Pans work at all." I said "Have you no watchman?" He said "No, none;" and, as to the Portobello works, he says the watchman is only ordered to go there occasionally.

This difference of system, you say, gives advantages to the other works; have you reason to know that by being undersold?—No, I am not aware of that; but, supposing I had five or six tons of goods to throw into a copper, these excisemen will not take the invoice weights of our goods, which is quite satisfactory to some of the officers, but they say, "You shall weigh every cask of rosin and tallow in my presence, and tare the casks." We are put by this means to an immense deal of trouble and inconvenience in our works. In those works the officers do not call upon them to weigh a pound of their goods; they put in what they like, and the officers take their account of them. It is to be regretted, but too true, that all the most extensive and respectable works, such as Messrs. Charles Tennant and Co.'s and our own, are watched with all the care imaginable, and made to conduct our works according to the strict letter of the law, while all the smaller or distant works get leave to do any thing they like as to adding materials; and those little houses are just those that ought to be watched; these small concerns are the smuggling houses in many cases. I sent in a memorial to the Treasury, before the late reduction of duties, touching the inconvenience to the soap manufacturers arising from the high duties and severity of the Excise laws, and the trouble given to the regular and honest manufacturers. There is no manufacturer in this country suffers more in consequence of them, and, as a proof of it, I cannot do better than read a memorial I gave in upon that subject, and I dare say it had its own effect in bringing about said reduction.

The same was delivered in and read, as follows:

"To the Right Honourable the Lords Commissioners of His Majesty's Treasury. The Memorial of William Taylor, Soap Manufacturer, in Leith,

"Humbly showeth,

"That the present exorbitant duty on soap is a most oppressive burden on a large proportion of the people, and is highly injurious to the fair trader, without being productive of a corresponding advantage to the revenue.

"That it is especially severe on the poor and working classes, because the duty is so enormous, and because the description of soap used by them is taxed in a much higher proportion than that which is consumed by the rich, averaging 100 per cent. on the cost of inferior soap, while on the finer qualities it does not exceed 70, and that, too, when many labourers, from the nature of their avocations, would require a still larger consumption, but which, from the price to which the article is raised, they cannot encounter; that the rich, besides, can supply themselves direct on advantageous terms, but the poor are made liable for many additional profits arising out of the duty, which enhance the value of their purchases; for, if the manufacturer pays the duty, he should in return have not only his profit on the original cost, but a remuneration likewise for the outlay of duty. And a similar charge is incurred not only for the wholesale, but, to a greater extent, for the retail dealer also, before the poor can be supplied, and the duty thus, in reality, becomes a tax of 120 per cent. on soap to those to whom it should be most cheaply furnished.

"That the duty has proved injurious to the fair trader, by holding out, as it does, so great temptation to the smuggler, while the state of the law is such as to cramp the energies of those who are disposed to obey it. That an abundance of facts, in addition to the mass of evidence already before your Lordships, might be adduced to corroborate these statements, but at present it may only be necessary to notice the following, which can be substantiated by the most ample and undoubted proof, and beyond all hazard of contradiction.

"That there is not one manufacturer in Scotland, who has been exclusively engaged in the legal soap trade since the additional imposition of duties, who has not been involved in difficulties, and many of them have become bankrupts.

"That the burgh of Queensferry, previously to that time, enjoyed an extensive trade in this necessary article of life; that there were then four manufactories there, all of which were for a long time conducted with profit to the proprietors, and with advantage to the community. That now there is not one of them in operation, all of them being almost altogether in ruins. That a nearly similar fate has befallen the manufactories in this town and neighbourhood, the former proprietors having lost large capitals which they had invested, and having in many instances been completely ruined.

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"That the high pitch of perfection to which our alkaline manufactures have attained since the repeal of the duty on salt enables the smuggler to be supplied with an alkali so concentrated, that soap can now be made by him in a few hours, which he would before have required days to have accomplished; while, from the insoluble matter in soda being only two per cent. instead of forty, as in the kelp and barilla formerly used, he can carry on his operations with a degree of concealment which could not then be practised; thus rendering his detection the more difficult and uncertain, and enabling him to undersell the fair trader in every market.

"That the vexatious enactments of the Excise laws passed for the prevention of smuggling, while they have been ineffectual for that purpose, have prevented those improvements which the present state of chemical science could not fail to have introduced into the manufacture of soap; and have opposed obstacles to every amelioration in a process of manufacture which alone has been stationary while all others have advanced, and than which none affords greater scope for scientific amendment.

"That, as it is evident that the revenue does not receive a benefit corresponding with the extent of injury inflicted by these duties and laws, it is humbly submitted that the total repeal or very material repeal of the duties on soap is imperiously called for, not only by a sense of justice to the fair trader, but by a due regard to the health and comfort of the great body of the people, whose urgent claims there cannot be a doubt will be carefully and anxiously considered by the present enlightened Administration of the kingdom.

"That your memorialist humbly submits these statements to your Lordships, and, although he is aware that many similar suggestions will be made from every quarter, he does so the more confidently, as he speaks from a large practical experience in the soap trade, he being now the sole surviving partner of the oldest establishment in Britain engaged in that useful but depressed branch of the manufactures of the country."

What was the rate of duty on soap before the late reduction?—Twenty-eight pounds a ton less, ten per cent. taken off for waste, which reduced it to £25 net duty.

Was that on all sorts of soap?—That was the hard soap duty; on soft soap it was about 2*d.* a lb. only, that on hard soap 3*d.*

What is that as compared with the price of the materials?—It was upwards of 100 per cent. on the materials.

When was the duty raised to 3*d.* a lb.?—It was in, I think, 1814, during the war.

What had the duty been previously?—Twopence a lb.

Do you think that that rise of duty tended to injure the makers?—Yes, it was perfectly destructive,—it ruined every house in Scotland,—it broke up all the old well-conducted establishments, and let in a host of smugglers, such as our own servants, for instance. I suppose during my time there were not fewer than from four to five belonging to our works began on a small scale, for no purpose but the evasion of the duties. The soap trade has been proverbially bad in this country: there was a manufactory at Dundee which was knocked up; there was one in Falkirk; one in Grangemouth; four in Queensferry, all ruined; and the most extensive work in all Scotland was in Leith, (now in my possession,) carried on by an individual with a considerable capital, and was quite ruined; there is hardly a soap-maker who has not been ruined.

This may be traced to the additional duty, in your opinion?—Yes.

Do you know what happened in England?—They must have suffered there equally too.

Did the failures you speak of take place about the same period?—All since the high duty was laid on; they were just wiping off; some of them hung on as long as they could, but the business became so universally bad, nothing could stand it; the late reduction must certainly tend to lessen the temptation to smuggle, but it is still high enough to encourage an illicit trade, especially in remote places, or where excisemen are lax. I have no doubt the present duty is too high yet; it is 50 per cent.; £14 a ton is a great inducement, £28 was quite irresistible; no duty exceeding £9 a ton, or 1*d.* a lb., will check it. I recommended a reduction to that, with a duty of £5 a ton on tallow, &c., which I consider would have produced as much revenue as the old duty on soap, making the duty the same in Ireland. I wrote to the Chancellor of the Exchequer on the subject, 19th February last, (*herewith produced,*) suggesting that the soap duty should be reduced to 1*d.* a lb. over the whole kingdom. Considering, however, that this would require expensive Excise machinery to conduct it, and be difficult to accomplish in Ireland, it would be better to do away with it altogether. The Government have now reduced it one-half; why not do away with the other, and make it up with a duty on the raw material, which may be collected without the least evasion, and at no additional expense? Soap is made from the raw material of foreign countries—chiefly Russian tallow, the rosin from America, alkali from sulphur—to which the soap duty could be easily transferred. Were the soap duty repealed, the consumption would be greatly increased, as well as all the raw materials; those duties would only affect the article of soap at the rate of a halfpenny a lb. if at £10 duty, and only one farthing if at £5, but such would be the improvement of the manufacture that it would be made nearly 1*d.* a lb. cheaper, thereby benefiting the revenue, the manufacturer, and the public at large.

What duty do you propose to put on the materials?—Only £5 on tallow.

Do you propose any additional duty on barilla?—Yes, but very moderate; they might lay a duty on sulphur, but I think that would be unnecessary, and that it would meet with great opposition, as it is greatly used for making bleaching liquor.

Have you calculated the increased price of all the home-grown tallow that would follow an additional duty on the foreign tallow?—Whatever was laid on foreign tallow would raise the home-made as much; I reckon our own produce equal to double or three times our importation.

Is the quality of soap capable of much improvement?—Yes, the quality of soap is capable

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of being greatly improved; in fact it is only in its infancy, and kept so by the bad Excise laws; a vast variety of fine soaps may be made comparatively cheap, and such as would suit the lower orders so low as 2½*d.* to 3*d.* a lb. Were Government raising a sum of £600,000, which is very nearly half of the soap duties on the raw material, the revenue would not suffer, considering the amount saved by dispensing with the Excise machinery; £10 duty on a ton of tallow would only raise soap a halfpenny a lb., as stated before, because it takes only half a ton of tallow to make a ton of soap, but it would add 1*d.* a lb. to the candles; surely the public would not grudge that to get rid of the soap duties; but I am not sure this duty would raise the tallow so much, I think it would tend to lower it £5 a ton, at least, at St. Petersburgh. Russia could not in justice complain of this duty, for it is but too well known she is continually enhancing her duties on our manufactures till they are well nigh prohibited, and she is acting on this system at the present moment. No sooner did the Russians hear of our reduction of soap duties than they began to raise the tallow till it got up to about £10 higher than it was the last year, or for some years before; she has actually put all the reduction of the soap duties into her own pocket, and this country has derived little or no benefit from it: no sooner did the Russian houses here learn that the half of the soap duties were to come off than they sent off expresses to St. Petersburgh, and immediately they raised tallow, and have since been raising and raising it till they have got it £10 higher than it was last year, taking thereby out of our pockets a sum not far short of £800,000, which is more than the soap reduction.

Do you think it possible for them to keep up the price? will not the supply in Russia increase with the price?—The supply from that empire appears inexhaustible.

How can they keep up the price if there are means of obtaining a greatly increased supply?—They can do it, for so long as we lower our duties on soap the consumption must increase; she will continue to raise her tallow as a matter of course, knowing we cannot do without it, having a complete monopoly; our importations are increasing year after year, and this season's importation will not be less than 180,000 casks, about 80,000 tons.

What is the present duty on tallow?—Three pounds; the next year it is expected to exceed 200,000 casks; they calculate on more tallow being required, thinking that the consumption will be increased by the reduction of the soap duties, which no doubt will be the case.

That will help to keep the price down?—I cannot see how that should follow; so long as our consumption of her tallow continues to increase, as it uniformly does, so long will she be able to support the prices, and from her monopoly of that article be enabled to rule them at pleasure. It should be the policy of this country to endeavour to make us independent of Russia for tallow by encouraging the importation of vegetable oils, so well adapted for soaps of all descriptions, and which may be had in any quantities from different quarters of the globe, in exchange for our manufactures, on more favourable terms.

What are the oils you refer to?—Palm oil is much used now; we have never yet found out a process to discolour it properly, but I believe they have now nearly arrived at it. Take out the colour, and it will make as good soap as tallow. Any quantity of that might be had from Africa, I am told, if the trade is encouraged. The next best article is olive oil, of which mostly all Continental soaps are made; that pays a duty of nearly £10 a ton of 20 cwt., which prohibits the use of it by the soap-maker; it comes mostly from the Mediterranean, Sicily, and so on,—they can grow any quantity of it in the Mediterranean.

What is the duty on palm oil now?—About 50*s.* the ton, I believe.

What other oil?—The next best oil for making soap is the cocoa-nut oil, and which is besides admirably well adapted for making candles; there is a very extensive manufactory set on foot in London for making them.

How is that with regard to duty?—I believe it pays no duty at all; it comes from our own possessions in the East Indies—Ceylon, I think—and I believe Government has done much to encourage it.

Is there any other oil?—There are a great many oils which would make delightful soap, if we could get them cheap enough; oil of almonds and castor oil, which can be got from the East Indies in any quantity, if it was encouraged to come in at a moderate rate.

What is immediately necessary is to reduce the duty on the olive oil and the palm oil?—Yes; the palm oil pays a very little duty, but the olive oil is completely prohibited for the making of soap; if the duty was taken off it would compete very soon with the Russian tallow, and ultimately render us independent of that country. I could mention another advantage that this country, Scotland, would derive from taking off the duty on olive oil; it would be much used as a substitute for sheep-smearing materials; the sheep in this country, from the nature of the climate and its mountainous surface, are obliged to be smeared, which is generally done with tar and butter, which is put on the sheep about this season of the year for two purposes—one to kill the vermin, another to keep the sheep dry during the wet season; the grease excludes the wet and keeps the sheep dry, and it promotes the growth of the wool. I have long thought it desirable to avoid the use of tar, because all the wool smeared with it is incapable of taking the die, and is sold at half-price; olive oil makes an excellent substitute, and preserves the sheep equally well, producing a beautiful white wool fit for any purpose,* which is a great object in a national point of view. While we are solely dependent on Russia for tallow,

* I may here notice that for the last seven years I have been much taken up with the improvement of wool by substituting other materials than tar and butter, and, from my persevering in it, I have brought the smearing to considerable perfection, and can assert, from experience, that, were olive and other fine oils to be had at lower prices, still farther improvements would be made, and the Scottish wool much enhanced in value.

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and that importable during only half the season, which is the case, it has of late become an article of much gambling and speculation, and Russia having the whole monopoly of the article, no one can go safely into the trade; many have been ruined by it. A duty of £10 would keep it steady, and destroy ultimately the monopoly of Russia in that article. It may be argued that it is contrary to the ideas of those who make a study of political economy to lay so high a duty on the raw material, but, since it comes from a nation that shows no regard to our manufactures, why should we have any delicacy on that point? why not lay on a duty, though it did no more than set the soap manufacturer free of the Excise? If Government were to lay £10 on tallow they would get little short of the old soap duty.

If you laid £10 on tallow, all the money you would get into the Exchequer would be £10 on all that is imported, whereas the price of the home-grown tallow would be equally raised £10 a ton?—Yes, but that is no great loss to the country, but the reverse, in an agricultural point of view, and would improve our revenue by £800,000, and at the same time tend to keep down the price in Russia.

Is it not a bad plan of taxation that you should raise the price of any article very much, without getting any money into the Exchequer?—If there had been £10 on this year's importation of tallow, it would have brought into the Exchequer £800,000 at one stroke; I have no doubt it would have an effect also on home-grown tallow; but the public would argue thus:—If you raise the foreign tallow 1*d.* a lb. by this duty, you raise our candles 1*d.* a lb. also; but then we would get our soap free of duty altogether, which is more than an equivalent; besides, we know a duty on tallow will make it cheaper abroad, and consequently cause but an advance on candles of a halfpenny a lb., whereas, by getting off the soap duty, it would be had 2*d.* a lb. cheaper.

Would not it be better for you to have the duty on soap lowered still more, and to have all those articles and materials relieved from duty?—I should have no objection to that, because I think soap is an article that can afford to pay a small duty; but that cannot be levied but at a most enormous expense and by harassing the trade, by which the progress of our manufacture is checked; you cannot levy a small duty without a most enormous inconvenience to the trade, and expense to Government.

Would it not be better to have the duty 1*d.* a lb. on soap, and no duty on tallow, or oils, or rosin, or barilla, than to relieve the soap altogether from duty; and increase the duty on tallow to £10 a ton, and keep the other duties as they now are upon the other materials?—I think that would be an excellent plan but for the disadvantages I have stated as likely to accrue.

Would it not be better than the plan of taking off the duty on soap, and raising the duty on the raw materials?—The advantage of my plan is, that there could be no evasion of duties; they would be collected by the Customs, and then we should be relieved from all embarrassment in carrying on our trade; this high duty of £10 on tallow would affect the soap only at the rate of a halfpenny a lb., and I will venture to say that we would make it that halfpenny a lb. cheaper if we were left free and unfettered by the Excise. I would as soon pay 1*d.* duty as have it free, were we not subjected to the great inconveniences we are put to by the Excise laws; if we were left free of the Excise laws, or those laws made more rational, we should be able to overcome all the difficulties that press upon us, and which in a commercial point of view are very great, and quite at variance with the present views of free trade.

Have you anything to say with respect to the soft soap duties?—I wanted, in my suggestions to the Chancellor of the Exchequer, the soft soap duties swept away altogether, when Government reduced the hard soap duties to half, for this reason, that three-fourths of it is paid back to the manufacturer in the shape of drawbacks; and another reason for it is, that that is, of all the soaps, made most easily, and of course most extensively smuggled, and, like all other drawbacks, it opens a door for the most abominable frauds by the manufacturers returning perhaps double and treble the quantity of soap used in their manufactures. I have two instances myself which I would quote:—A manufacturer in the neighbourhood of Edinburgh was detected a few years ago getting drawbacks for soap he had never used. The law only required the production of the invoices; he produced about half a dozen forged invoices from this and that soap-maker, among the rest ourselves. We, being asked whether he had soap from us, did not know the man, but he was getting drawbacks for ten times the quantity he actually consumed. There was another manufacturer in Fife detected; he came over and informed us he had stated to the Excise that the quantity of soap he got from us was three or four times more than he had actually got; he said that they were coming over to examine our books and see the quantity, and seemed much alarmed; but they did not come, and the man got off with his treble drawbacks. Lord Althorp had agreed to do away with all the drawbacks when the soap duties were so much reduced, feeling that it was not worth while to keep on the drawbacks; but the manufacturers at Liverpool and other places got round him, and persuaded him to continue them. There is another great evil we labour under; the Irish making soap duty-free, an extensive illicit trade is carried on: the consequence of that is, that our markets are at this moment overrun with soap from Ireland, that is selling much cheaper than we can make it.

In the regular course it would pay duty on landing?—Yes, but they are supposed to smuggle one-third of it; the Irish cannot make their soaps so cheap as we can do, and yet they send it here and undersell us.

Can they make it as cheap exclusive of duty, leaving the question of duty out of consideration?—No, they cannot; they are not such good manufacturers, but in time may be so, and, by being free of Excise trammels, will have a great advantage over us, which ought not to be in this mercantile country.

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Then the trade exists there by the frauds committed?—Yes; they could never compete with us; we are better manufacturers here as yet; in Ireland the manufacturers are mostly on a very small scale—all shopkeepers, and retailers of their own soap.

There is a considerable export of soap from England to Ireland, is there not?—There was; that is checked; they just get the net £14 drawback now, but they used to get the whole £28, although paying only £25, or little more. That was just knocking up the Irish business, and enabling us to manufacture the soap, by Government giving us a bounty of £3 on every ton of soap manufactured; that soap went into Ireland, and much came back again smuggled.

WILLIAM TAYLOR.

MY LORD, *Leith, 19th February*, 1833.

In my memorial to the Treasury regarding the mischievous effects of the present high rate of soap duty, you would observe they have been most ruinous to this part of the country, and I am sorry to observe, from the answer to my memorial, no alteration can be looked for at present, from the state of the revenue.

I am quite aware that, unless a property tax is substituted for the present taxes, you cannot well spare any great reduction of the soap duties; I therefore beg leave humbly to submit to your Lordship's attention a scheme whereby the duty may be reduced to that moderate rate which holds out no inducement to evade it, and by which the trader will be enabled, by a change in the Excise laws, to carry on his business with every advantage he could desire, and the revenue at the same time not diminished in consequence.

Soap, you may perhaps be aware, is chiefly made from foreign produce—say tallow, palm oil, and rosin; now it is fortunate for the soap trade that such is the case, as it is an easy matter to lay the duty on the raw material, so as to leave the direct tax of the Excise duty on the manufactured material sufficiently moderate for the protection of both the fair trader and the revenue. Your Lordship must be well aware that the duty on the raw material, as imported, can be collected at no additional expense, and that evasion is out of the question; this, therefore, is a great point gained. I know objections to laying on a high duty upon tallow have been started; but the moderate duty I propose, of £5 per ton, cannot on any good grounds, I should suppose, be objected to, because this duty would only enhance the price of soap one farthing per lb., there being only half a ton of tallow used to the ton of soap. Candles, no doubt, would be mostly affected, but that only at the rate of about one halfpenny on the lb., which the public surely would not grudge, to get 2*d.* taken off the pound of soap. This duty would no doubt throw, in the aggregate, a considerable sum into the pockets of the agricultural interest, but *individually*, either as regards this interest or the public, it would amount to a sum not worth noticing; besides I very much suspect, were this duty put upon tallow, the Russians would lower their price to nearly the American: at least it has generally been found that, as we took off duties on their produce, they raised them in the same proportion. The advantage which Government would derive from this duty on tallow is that of getting it upon the whole of the ensuing importation, which is no small consideration, the importation commencing about the end of June. For the sake of round numbers I may exceed, or fall short, of accuracy, but not, I flatter myself, to any amount worth notice; and not having seen any accurate import note of tallow, palm oil, and turpentine, I may have fallen into some error, but I rather think I cannot be so far from the truth as to affect my general scheme.

From the returns sent me I find for the last ten years the gross average amount of the soap duties come to nearly - - - - - - - - £1,200,000

Deduct drawbacks on export - - - - -	£101,300	
Ditto to manufacturers - - - - - -	50,000	
		151,300
		£1,048,700
Exports to Ireland by return up to 5th January, 1831, £83,000, or nearly so; since then there must have been an increased export of at least one-third, which will be about - - -		110,000
Leaving a net produce of - - -		£938,700

	Tons.	
Hard soap charged in 1831, nearly - - -	52,000	
Soft ditto, (both must be increased) - - -	4,600	
The duty I propose at the highest rate is £10 per ton, *net*, on hard soap (taking away the present allowance of 10 per cent.), which comes to - - -	£520,000	
Soft soap, at £5 per ton, will be - - - -	23,000	
		543,000
Leaving to be made up by tallow, &c. -		£395,700
Tallow - - 60,000 tons, at £5 - - -	£300,000	
Palm oil - - 12,000 „ 4 - - -	48,000	
Rough turpentine, 20,000 „ 2 - - -	40,000	
		388,000
Carried forward -		£7,700

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Brought forward -		£7,700
For the better protection of the trade against smuggling, reduce it to 1*d.* per lb., or £8 per ton, on hard - - - - - -		104,000
At the moderate duty of £8, deficient -		£111,700
To cover this deficiency, what with the increased consumption, which may safely be estimated at one-fifth, and the total extinction of frauds, say - - - - - - - -		100,000
		£11,700
Expense of collecting soap duties, five per cent. -	£60,000	
One half at least saved by a new mode of collecting the duties, which I am now preparing, that will render watchmen unnecessary, and give no trouble to the trader - - - - - - - -	30,000	
		30,000
Overplus - - -		£18,300

By this scheme there will be an overplus of £18,300, charging a net penny, or £8 per ton; and were the Irish to pay the same duty, which, if possible, should be the case, for the prevention of smuggling from Ireland to this country, then the duty would be increased at least to £100,000, which would enable your Lordship to lower it to £6 per ton over all the empire; and this small duty, poor as the Irish are, they could well afford to pay. The consumption of soap must be chiefly confined to the better sorts; and, considering how few taxes they pay, it would be but fair, for the protection of both the revenue and trader, to equalize this moderate duty on soap; then the soap manufacturer would go on flourishing, and, by being free of all the worst part of the Excise trammels, improvements, as a matter of course, would follow; and our many advantages enabling us to compete with soap manufacturers on the Continent, a great increase would take place in our exports of that article, which would cause a larger importation of the raw materials, and thereby enhance the value of our imports.

I am afraid I have already transgressed too much upon your Lordship's patience; but as the soap duties must soon come before Parliament, and as they have already caused a great sensation throughout the country, I trust what I have at so much length stated may be of use when your Lordship comes to consider what should be done to set at rest the well-grounded clamour now raised against that oppressive tax by both the public and manufacturers. I shall not transgress farther by attempting to give you an outline of my plan for remodelling the Excise laws, but merely to mention that, if the duties are reduced, I flatter myself I will be able to produce such a system as will leave the trade quite free, without in the least endangering the revenue; and I would humbly suggest to your Lordship to recommend the Board to call a meeting of the trade in London that choose to attend, that they may conjunctly concoct such regulations for the future as will meet the wishes of all interested. A deputation of one from each town of consequence where the trade is carried on extensively may be sufficient, and their expenses paid.

I shall be most happy, my Lord, to give you any farther assistance in my power, having nothing in view but the good of all concerned with what I call one of the worst taxes now in existence, whether viewed as oppressive on the poor, or encouraging, in the highest degree, that demoralizing spirit of smuggling.

I have the honour to be, my Lord, with much respect,
Your very obedient humble servant,
WILLIAM TAYLOR.

APPENDIX No. 57.

22nd November, 1833.

Mr. *William Murdoch* and Mr. *John B. Niven* called in and examined.

No. 57.
Mr. William Murdoch and Mr. J. B. Niven.
22d Nov., 1833.

The witness delivered in a memorial (vide A.)

In the memorial you have presented you have embodied your views of the Excise regulations?—Yes; we consider it a very great grievance that every month the Excise officer should have the soap taken out of the pans, to examine the iron coppers. There can be no work done, because the Excise officer chooses to spend that day in examining those iron coppers; if they were partly wooden, that would make a difference, because holes and pipes might be inserted in the wooden part. We have all iron coppers in Scotland; it is not imperative upon us to have them of iron. We are bound to cast our soap into frames 45 inches deep, or upwards; the consequence is, it takes five days to cool; if it were cast into frames of 30 inches deep, that would cool in one-half the time; but by the regulations of the Excise we are bound to make them of that depth. We are sometimes prevented executing orders by that law: and it is a most absurd law to say that we must give 24 hours' notice when we are going to charge or unlock a pan; 12 hours would be quite sufficient to an Excise officer.

Mr. Niven. The Excise admit themselves that a shorter notice would be quite sufficient.

Is there any other point you wish to suggest?—*Mr. Murdoch.* All the soap that comes

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from Ireland is weighed cold here. When it is cast into our frames in Scotland we are obliged to pay full duty on the warm soap, and it drinks in, between heat and cold, 10 per cent., which, in fact, is a perfect robbery of the trade to charge us a duty on a substance which diminishes about 10 per cent., and to charge us net money for it, whereas the Irish are charged only the net duty on the weight landed at the Broomielaw. Government should allow us for the heat an in-drink. Government never meant to rob us; but, if they have been over-persuaded in the Bill they passed, that should be set right this next Session.

Instead of paying so much for each pound you have to sell, you pay so much more?—Yes; if a pan casts out four tons of soap, it will be found afterwards deficient not much less than 2 cwt., exclusive of waste and scrapings; there is £1 8*s*., the revenue taken upon that we never have in our hands; it is a distinct charge. Mr. O'Connell did that for Ireland because he knew that it would occasion the Irish soap trade to prevail there; but it was a most iniquitous law.

Mr. Niven. There has been an extensive importation from Ireland since the first of June last.

Mr. Murdoch. The former Act allowed 10 per cent. on the soap when it was cast out of the pan into frames; the Act passed in the last Session does away with that 10 per cent.; that Act took effect on the first of June last.

Do you know whether any soap-makers were consulted when the late Bill passed?—We were not aware of it; the Bill passed without our having any opportunity to be heard against it. I should have found no fault with the Bill but for its taking away that 10 per cent. from us; then it goes on to give us over again all the grievances which have been included in all the Bills for a hundred years past; the Acts of George I. and II., and George III., stand against us, and all that it does is to take away a right from us of 10 per cent. I took an opportunity of addressing Lord Althorp, stating that it would have been better to have taken off the duty from soap, and laid it on the raw materials when imported, which would have done away with a number of officers, and made the duty easily collected.

Had you any time, after you heard of the Bill being in the House, to make opposition to it?—No. It was allowed by the House of Commons that we should have an opportunity of exporting our soap to Ireland, if done before the 1st of June, 1833; but the Member for our district did not give us notice of that; we barely had time to get our goods exported, to get the drawback upon them; the Custom-house had to work night and day to render us justice, with so much haste was the Bill carried through that House, and we never knew it in Glasgow till about the 26th or 27th of May, with the information that we were to have till the 1st of June to export our goods, and get the drawback upon them, and the new Bill says so.

Mr. Niven. When we had the allowance of 10 per cent. we were on a par with the Irish in their importations by that 10 per cent.; but now we are deprived of that.

Mr. Murdoch. The newspapers state that Mr. O'Connell brought in the clause that the English and Scotch makers should not be allowed the 10 per cent. on the weight of the hot soap; if Government were to restore 5 per cent. upon the heat to us, instead of the 10, I should consider that a very fair thing. The old Act says that the 10 per cent. was allowed for parings, and so on. There is a part cleansed off to make the frame clean; the exciseman says, "You must give us notice of that being put into the pan;" and I dare not even carry these parings home with me, though I have paid the duty for it all.

Mr. Niven. It was a very rare thing for soap to be brought over from Ireland, unless smuggled, previous to that Act, but there has been a very large legal importation since that time; we attribute that to the 10 per cent. advantage the Irish have now over us in their dealings.

WILL. MURDOCH,
JOHN B. NIVEN.

A.

"To the Right Honourable Sir Henry Parnell, &c., &c., &c. The Memorial of the undersigned Soap-makers of Glasgow and Paisley.

"That your memorialists willingly submit themselves to every regulation of Excise which is necessary for the security of the revenue, but they beg leave to point out the following, which impose upon them unnecessary trouble and inconvenience, without the revenue being in any degree better secured thereby.

"First. The law requires that every soap-maker must send with every delivery of soap out of his stock, exceeding 28 lbs. weight, a certificate, which is written into a printed form furnished by the Excise officer, one copy of which is cut out and sent with the goods, and another is retained as a duplicate of the same, stating that the duty on said soap 'has been paid, or secured to be paid,' and signed by the soap-maker; penalty for neglect thereof, £200. It is difficult to conceive what benefit or security to the revenue is expected from this regulation, even if it were strictly and impartially enforced, which it has never yet been, for the importer of soap from Ireland is not required to send any such certificate with the soap he sends out of his stock, neither is the dealer who has purchased from the soap-maker; and every transit of soap throughout the country is perfectly free and unrestricted, but only in the first transit from the stock of the regularly-licensed soap-maker to that of the dealer, where fraud upon the revenue is least likely to be attempted, or, if attempted, is almost impossible to escape detection. The trouble thus imposed upon the soap-maker is very considerable, as well as irksome, seeing that it cannot be productive of any benefit whatever.

"Second. The law requires that at the end of every 28 days every soap-maker must empty the materials out of each of his soap-coppers, for the purpose of said coppers being examined by the officer, to see that there be no holes or pipes whereby soap may be fraudulently extracted therefrom; and the soap-maker is, besides, required to give three days' notice in

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writing previous to such examination, and is liable to a severe penalty for neglect thereof. This regulation is very generally admitted by the Excise officers to be a useless one, and such as it would be impossible to practise if rigorously enforced, for the materials are often in such a state of the process, on the day when the examination is required, that it could not be done without a serious loss to the trader. In such cases the soap-maker must submit to the caprice or discretion of the officer whether or not he will excuse the enforcement of the rule, but in all cases the books of the officer will show that it has been regularly fulfilled. It seems to be the spirit of the regulation, and we have no doubt was the original intention of it, that the materials which have been put into the copper should be converted into soap, and the soap taken out of the copper *at least once* in every 28 days, and that the copper should be examined by the officer *at least once* within that period, but not that the said examination should take place statedly at the end of every 28 days, as this law is now generally interpreted by the officers of Excise. It would be a more effective regulation, and would fulfil every purpose of security to the revenue, if it was made imperative upon the soap-maker to empty and clean out each of his soap-coppers, for the purpose of being submitted to the inspection of the officer, at least once in every two months, and that it should be equally imperative upon the officer, not at stated periods of two months apart, but every time the copper is emptied of all materials, however often that might be, to inspect the coppers minutely, immediately before being charged again with materials, as any hole or pipe intended for the purpose of fraud could only be introduced while the copper was empty, and such an examination should be proceeded in without any previous notice of three days in writing, as the law requires at present; but, as a matter of course, every time such copper is empty.

"Third. When the duty upon soap was lately reduced it was contemplated that by depriving the British soap-maker of the allowance he formerly received of one-tenth of the weight of the soap, to cover any inlake or waste before the duty was charged, that the British and Irish soap-maker would then be placed upon a footing of equality when soap was exported and imported to and from either country; but it seems to have been overlooked that, while the British soap-maker pays the duty of 1½*d.* per lb. on the full weight of soap when newly made, and before it has suffered any inlake by evaporation, waste, and scrapings, the actual duty paid by the British soap-maker is by these causes increased beyond 1½*d.* per lb., or £14 per ton, and in the case of white soap, where the inlake and waste are greater than in yellow soap, amounts to at least £15 10*s.* per ton, which the duty costs the British soap-maker. The Irish soap-maker who imports soap into Britain presents his soap to the Excise scale in a perfect state, free from all waste and scrapings, and all, or nearly all, the inlake by evaporation of which it is capable, and upon this he pays a duty of £14 per ton, and thereby is enabled to introduce Irish-made soap into Britain at an advantage over the British soap-maker of £1 10*s.* per ton, which, from the facility of conveyance between this city and Ireland, operates very much to the disadvantage of your memorialists. It would be but justice to the British soap-maker that this contemplated equality should be realized, by allowing an additional drawback, equal to the difference above stated, upon soap exported from this country to Ireland, and that an additional duty should be imposed upon soap imported from Ireland equal to the said difference.

"W. Henderson,
Wm. Murdoch,
J. B. Niven,
William Sim and Co.
Ferguson and Burns,
Andrew Nisbet and Co.
Charles Boyd,
Dick and Christy.

"*Glasgow, 21st November,* 1833."

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at their Office in Glasgow.

SIR HENRY PARNELL, Bart., M.P., in the Chair.

Appendix No. 58.

21st November, 1833.

Mr. Charles Tennant called in and examined.

No. 58.
Mr. Charles Tennant.
21st Nov., 1833.

The Commissioners will be happy to hear any thing you have to state in relation to the soap manufacture in which you are engaged.—I have committed a few observations to paper, which I beg to lay before you.

The same was delivered in and read.

Your manufacture is considerable?—Yes; that of soap forms but a small part of it.

Your soap-work is considerable?—We usually make from 25 to 30 tons per week, and could make from 50 to 60 if required.—In the list of grievances noticed in the paper given in I mention the increasing importation of soap from Ireland as one which, for the three months ending 10th October last, being the first quarter in which the reduced duties were charged in England and Scotland, amounted to 104 tons, or nearly as much as was imported into Glasgow during the two years and a half immediately preceding.

Is that duty-paid soap?—It is; besides which the quantity smuggled is, I believe, considerable.

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Mr. Charles Tennant.

21st Nov., 1833.

The duty is levied upon that imported?—Yes; but it is levied upon the actual weight landed here, which is less, by one to two pounds sterling per ton, than the duty charged under the new Excise law in this country. This discrepancy arises from the duty here being calculated by measurement on the bulk when the soap is in a hot or fluid state, which (in white or curd, the description of soap imported) always exceeds the real weight.

You think the Irish manufacturers have an advantage of from one to two pounds per ton?—I do, for the reasons stated in my answer to the preceding query.

Can you manufacture soap as cheap as they do in Ireland?—I am not aware of any advantage the Irish have over us, except in the difference of duty above stated.

From what part of Ireland does the soap come?—From Belfast chiefly into this market.

Have you heard of any new works established there?—I have heard of no new works; but there are several old ones which may have increased their manufacture.

There is still a duty on the importation of sulphur?—A small duty of ten shillings per ton.

The price of tallow has risen considerably since the duty was taken off candles?—It has, and the consumption has increased considerably.

Is there a sufficient supply of Russian tallow to meet the new demand?—There is always an abundant supply.

Then the rise in price probably will not continue?—It is not likely, as the supply appears to keep pace pretty nearly with the demand. The stock on hand at the commencement of this year was less than formerly, but not greatly so.

Has the price come down at all?—No, it has rather been advancing lately from 43*s.* to 46*s.* per cwt.

What was the usual price before the duty was taken off?—From 35*s.* to 40*s.*

Do you think there is a sufficient supply in Russia to bring down the price to its old standard?—I am inclined to think so, more particularly as we are substituting palm oil for it in making the second quality of soap.

The duty on palm oil was reduced lately?—It is now 2*s.* 6*d.* per cwt.

From whence do you get the palm oil?—From the coast of Africa; it is chiefly imported into Liverpool.

Is there a considerable supply of it?—Of late years the importation has amounted to 11,000 or 12,000 tons per annum.

There is opportunity of getting any quantity of palm oil?—I believe it is to be got in great quantity. Cocoa-nut oil is also used as a substitute for tallow.

Do you get the cocoa-nut oil in abundance?—It was imported in considerable quantity some years ago, but afterwards fell off, from the demand being limited. The importation is, I understand, again increasing, since the use of it for making candles has been discovered.

From whence do you get it?—From the East Indies; I believe chiefly from the island of Ceylon.

Has any attempt been made on the part of the trade to get the duty on olive oil repealed?—I made an application to Mr. Poulett Thomson on the subject, and was informed that it was under the consideration of Government, but that, until certain contemplated alterations in our trade with Naples were accomplished, nothing could be done in it.

Do you think it would contribute largely to the export trade in soap could the olive oil be got?—Very considerably, particularly to the Spanish American states, where they have been accustomed to use that soap almost entirely.

How are these states supplied now?—From France, where, at Marseilles alone, 40,000 to 45,000 tons are made annually.

They supply America?—They supply the Spanish American states.

That is all from olive oil?—Yes; they use no tallow.

Does it make a better soap?—A much finer soap, equally powerful as a detergent, and more pleasant to use.

What price does it bear in proportion to the other?—The price would be very nearly the same but for the difference of duty.

Does it make a better soap than the palm oil soap?—It makes a better soap than we have yet been able to make from palm oil.

Do you find the Excise regulations in your way in introducing improvements?—A very great obstruction, as they admit of no experiments on a large scale. The very existence of an inspection, calculated to carry away any improvements, necessarily tends to check all improvements.

By being restricted you are not able to determine what experiments you would make?—With a view to ascertain what trials can be made on a large scale with safety, we are in the habit of experimenting on 1,000 or 2,000 grains, but still there are great misgivings in varying trials from that scale to one of 12 or 15 tons.

Are you of opinion that considerable improvements might be made?—I am quite confident that the manufacture of soap is susceptible of great improvement; we are only beginning to apply the science of chemistry to it, and it is altogether a chemical process.

Can you suggest any mode in which you could adopt such improvements as are desirable without being subject to duty or penalties?—I regret I cannot suggest any mode by which the desired improvements in the manufacture of soap could be adopted while an Excise duty continues to be levied on the soap produced.

What rate per cent. do you suppose the duty is on the value of the soap used by the common people?—Thirty-five to forty per cent.

How much on the better sort of soap?—On the best quality of soap the duty forms about 25 per cent. of its value.

Examinations.

No. 58.
Mr. Charles Tennant.
21st Nov., 1833.

What do you consider the average per centage on the average quality of soap?—About 30 to 35 per cent. of its value.

What number of manufactures are interested in the duty being taken off?—The cotton, woollen, and silk manufactures are interested in the duty being taken off soap.

What is soft soap principally made of?—Soft soap is principally made of whale and seal oils, tallow, and potash. We do not make it, although we deal in it, because we can generally buy it as cheap as we could make it.

Is that the case now?—It is so still, according to our estimation of its cost.

That implies a great extent of fraud?—It no doubt does imply an evasion of duty, or an ignorance on our part of the practical preparation of it, our knowledge being derived from laboratory experiments alone.

Would any inconvenience arise to the manufacture of hard soap if the duty on soft soap were repealed, and the duty left on the hard?—It would increase the consumption of soft soap, and diminish, if not altogether destroy, that of the inferior qualities of hard soap.

Would the consumption be increased?—That of soft soap would be increased, and, by diminishing the consumption of inferior hard soap, the cost of the finer would be enhanced, the former being principally made from a residuum of the latter.

With reference to the drawback on soap exported, is it a fair arrangement to the manufacturer?—Not quite, but nearly so on yellow soap; on white or curd soap it is from one to two pounds per ton against the manufacturer.

It appears that your manufacture would be much benefited by the repealing of the duties on the raw materials if all such duties were entirely repealed?—It no doubt would be in favour of our manufacture were all the duties on the raw materials entirely repealed; but a total repeal of the Excise duties would be infinitely more so.

You would prefer an increased duty on tallow?—If the state of the public revenue will not bear the reduction of the soap duties I would substitute an increased duty of 5*l.* per ton on tallow, and a considerable saving would result from a diminished Excise establishment.

That would raise the price of all the home tallow 5*l.*?—It no doubt would if the price abroad did not fall in proportion.

Then you would increase the price of tallow produced in the United Kingdom without getting any part of that into the Exchequer?—Provided the present revenue were maintained, I can see no cause to regret its not being directly increased by the adoption of my suggestion, which I consider calculated to relieve an important branch of our manufactures from a very heavy pressure. The Exchequer would certainly reap some advantage from an improved state of trade.

The increase of the home produce of tallow would tend to lower the price of meat?—It would ultimately, by increasing the quantity for the sake of the tallow.

What do you consider would be the effect on the general industry of the country if the duty on soap was altogether removed?—A total repeal of the duty would naturally be followed by an increased consumption of soap, and an addition to the capital and labour employed in making not only it, but mineral alkali or soda, one of its constituents, a branch of our manufactures, which, since the repeal of the salt, and reduction of the sulphur duty, has become of great importance to the country, and is rapidly increasing.

By taking off the duty there would be an increased consumption of alkali, and the raw material of sulphur, salt, and coals, from which it is produced?—There would of course be increased consumption of all those raw materials.

What other advantage would be derived from the repealing of the duty?—An improvement in the health and comfort of the operative classes, arising from habits of cleanliness, which may be expected to follow a cheap supply of soap.

Do you think the consumption of soap would be very much increased?—I think it would be greatly increased.

Do you imagine there would be considerable improvements introduced into the manufacture?—I am confident it is susceptible of very great improvement in abridging the process, and otherwise.

All operations in soap-making are prescribed by Act of Parliament?—They are generally.

In point of fact, you are not left at liberty to carry on your manufacture according to the best means of carrying it on, but you find rules laid down you must comply with?—They are generally complied with, but are, by the indulgence of the officers, partially dispensed with in particular cases. Were the letter of the law uniformly acted up to, it would be impossible to make the finer soaps without paying duty for soap not produced in proportion to the raw material charged. But this apparent deficiency is always compensated by the produce of inferior soap, made from the residuum of the finer quality.

Might the law be simplified, if the duty still continued, that you might pay the duty on the article in a finished state, so that the duty should be levied on the weight of the finished article?—The levying of the duty on the weight of soap produced, as recommended in the notes I have handed you, would, no doubt, be a great improvement on the present practice; but, so long as an Excise duty is levied, the manufacturer must still remain under an annoying system of regulations and supervision.

One of the principal objections you have made is that you, as a large manufacturer, are subject to the continued attendance of Excise officers, whereas a small manufacturer is subject to occasional visits, and has therefore opportunities of committing frauds?—I beg to state that it is not the continued attendance on the large manufacturer that I am disposed to complain of, but the want of it on the small one.

The late high duty had the effect of breaking down a great number of old establishments,

had it not?—In my opinion the old houses suffered more by the skill and competition of new houses than by the advance in the rate of duty.

It has been stated that the effect of that (the high duty) was very much to change the trade, and put it into different hands?—It had the effect of stimulating the skill and exertions of the manufacturer. I am not aware of any other.

Do you consider that as having furnished an increased temptation to smuggling?—The temptation to smuggling was no doubt increased in proportion to the gain to be derived from it.

CHARLES TENNANT.

Representation upon the existing Excise Regulations in the Manufacture of Soap, by Charles Tennant and Co., Glasgow, 20th November, 1833.

GRIEVANCES.	WHY SO?	PALLIATIVES or CURES.
A Twenty-four hours' notice to unlock and charge coppers.	A Because the manufacturer himself does not always know, twenty-four hours previous to charging a copper, that it will be necessary. In extensive works a single post may occasion both a necessity for immediate working, and also to turn materials from one pan into another, or to mix materials of coppers, which last cannot now be done under the most pressing circumstances.	A Officer to be directed to enter any notice given to him whilst on the premises, such notice to be immediately available, and the manufacturer to be allowed to mix the materials in different coppers at his own discretion.
B That large soap manufacturers have always a watchman, whilst small ones, particularly provincial ones, seldom have any watchman.	B Because this allows the small houses great latitude for smuggling, indeed is a temptation to do so; and as they are constantly in the market underselling, whilst their raw materials are generally bought upon less advantageous terms than those of the large house, strong doubts may be reasonably entertained that many of them do smuggle. Without a constant watchman white soap can always be smuggled easily.	B Every soap manufacturer to be watched alike.
C Required monthly inspection of soap-coppers.	C Was always a serious inconvenience, often a loss to the manufacturer, and has been nearly a dead letter, the supervisors constantly reporting, and the Board as constantly admonishing.	C By officer always inspecting when empty, or, upon showing cause for suspicion to the collector, *compel* the emptying any copper or coppers at a short notice.
D The manufacturers being compelled to produce from each separate copper the increase on the whole materials put into each copper, and to weigh such materials before putting into the copper.	D There is not a manufacturer in the trade who has not, in consequence of this regulation, been compelled to pay duty for soap which never came out of his coppers, and on succeeding castings paid duty again upon the very remains which had already paid duty by surcharge. It is acknowledged by the whole trade that it is now never acted upon (nor can it be without great loss—in fact, ruin—to the manufacturer), except where an officer is inclined to inflict such ruin upon a manufacturer, when, by acting up to the letter of the law, he certainly can stop or ruin the house. It is a positive bar to improvement, since the quantity taken out of a fine-soap copper is greater or less as the quality is superior or inferior. When the regulation was made soap was all of a very coarse quality, and very little was left as neger, but even then it was an intolerable grievance, and rarely acted upon.	D Let all materials put into the coppers be entered in a book by the manufacturer; let such entries be signed by himself and the officer on duty, and a balance drawn out quarterly, and any deficiency of manufactured soap be charged with duty as if really made. Heavy fines for any alteration of the entries, but not to pay any fine if, by using goods of the first quality, by great skill, or by extraordinary attention, he sometimes produces small quantities more than covering the legal proportions.
E Being prevented from drawing the lees from the bottom of the coppers by means of cranes, &c.	E Because it occasions a very heavy expense for pumps, which, from the corroding nature of the alkali, need constant repairing; great labour and loss of time hoisting them in and out, as well as much height of roof for such hoisting out; much waste and filth on the floor of the house, and immense loss of time in pumping. The same copper which would crane off in a quarter of an hour will require four hours to pump.	E Suffer the manufacturer to draw off his lees from the bottom of the copper by a cock or crane, and let this be locked and unlocked with the copper covers.
F Fraudulent traders being allowed to go on.	F Because in almost all cases of fraud the premises are engaged and fitted up with that view, and the stocks both of soap and raw materials are kept so low that the loss of the whole is generally not only not felt by the frauders, but serves as a criterion by which to fix the amount of the fine levied, which therefore frequently does not amount to one quarter of the gains already pocketed by the defrauders.	F Entry of persons defrauding to be forfeited, and neither parties nor premises to be eligible for soap-manufacturing again for twelve months.

The foregoing are merely palliatives. The abolition of the duty is the only thing that can really benefit either the manufacturer or consumer, and, if the intelligence of the country is not yet ripe for a property tax, the loss of revenue might be covered by an additional duty on foreign tallow, and a great decrease in the number of Excise officers. Under the present system of levying the full duty of £14 per ton the Irish soap-maker enjoys a premium on white soap, which varies from £1 to £2 in proportion to the skill of the maker here; the consequence is that the manufacture of white soap is rapidly declining in this district, and in a short time will be altogether transferred to Ireland. The duty of £14 per ton on best soap is equal to 25 per cent., and on inferior qualities of yellow soap 35 to 40 per cent., on their current prices in the Glasgow market.

Examinations.

No. 58.
Mr. Charles Tennant.
21st Nov., 1833.

Importation of Soap from Ireland during the following Years:

Year 1826 - - - -	6,564 lbs.
„ 1827 - - - -	none.
„ 1828 - - - -	83,445 lbs.
„ 1829 - - - -	81,234 lbs.
„ 1830 - - - -	129,637 lbs.
„ 1831 - - - -	102,268 lbs.
„ 1832 - - - -	110,050 lbs.
From 5th January to 5th April, 1833 - - - -	33,671 lbs.
„ 5th April to 5th July, 1833 - - - -	38,587 lbs.
„ 5th July to 10th October, 1833 - - - -	233,791 lbs.
For three quarters only! - - - - -	306,049 lbs.

The vegetable oil *paran*, extracted from the berry of a species of lintiscus, is got in quantities in Sicily, and other islands in the Mediterranean, and is found particularly well calculated for making soap. Import duty £8 per ton; should be reduced to the same rate as palm oil, viz., £2 10*s*.

Appendix No. 59.

23rd November, 1833.

Mr. Daniel M'Farlane and *Mr. Andrew Paton*, Dealers in Soap, called in, and examined:—

No. 59.
Mr. D. M'Farlane
and
Mr. A. Paton.
23d Nov., 1833.

You are concerned in the soap trade?—*Mr. M'Farlane.* Yes; we wish to represent a difficulty we are under as to our purchases of soap;—with the soap we get a certificate from the soap-maker, (furnished him by the Excise,) stating that "the duty has been paid, or secured to be paid," on such a quantity of soap; but it is doubtful that, if the soap-maker fails to pay the duty, the Excise may not come in and seize the soap in our warehouse, and make us accountable for the duty.

You mean to say that, after you receive a certificate that the duty is paid or secured, still you are liable?—Yes; the soap-makers have six weeks' credit for the duty.

Mr. Paton. After we have purchased soap, and paid the soap-maker the long price for it, the Excise say we are still liable to pay duty to them, provided the soap-maker fails to pay it.

Have you known any instance in which a purchaser has been made to pay duty?—I am not aware of any instance in which a purchaser has been made to pay duty, but I am aware of instances where the Excise, on a soap-maker stopping payment, have called on purchasers, and said that, provided the soap-maker's utensils or other effects did not produce the duty, they would call upon the purchaser to pay it. Such a case occurred here about eighteen months ago, and the dealers were nearly being called on to pay. If the Excise have this power, and the soap-maker's effects do not produce the duty, then the soap-dealer will be called on to pay it.

Mr. M'Farlane. The Excise have followed printed cottons through several hands, and caused a dealer to pay the duty.

Mr. Paton. Our object is to ascertain if the Excise have this power, and, if they have, to request it may be done away with; as it is hurtful to trade, and extremely unjust that, if the soap-maker fails to pay the duty, the Excise should be at liberty to follow the soap, and exact payment of the duty, although in the interim it may have passed through several successive purchasers who have transacted *bonâ fide*, and paid the full price, inclusive of duty, and in the face of the Excise certificate saying that "the duty had been paid, or secured to be paid," by the soap-maker, to whom alone the Excise should look for payment.

Daniel M'Farlane,
Andrew Paton.

Appendix No. 60.

22nd November, 1833.

John Lang, Esq., Chairman of the Quarter Sessions of the Justices in the Lower Ward of Lanarkshire, *Nathaniel Stevenson, Esq., Mark Sprott, Esq., William Mills, Esq.*, and *Mr. William Vary*, Clerk of the Peace, called in and examined.

No. 60.
John Lang, Esq.,
and others.
22d Nov., 1833.

Have you any thing to communicate with respect to the proceedings which have taken place before you, as magistrates, in matters of Excise?—*Mr. Lang.* These gentlemen and myself have felt considerable hardship, in the exercise of our duty as magistrates, in being obliged, in case of convictions, to give the statutory penalties; we have the power of mitigating only to the extent of one-fourth. Now one-fourth is generally perfectly ruinous to the party, and it is impossible to levy it; the consequence is they are sent to prison, and remain

Examinations.

No. 60.
John Lang, Esq., and others.
22d Nov., 1833.

there a burthen on the magistracy of the place, and probably on the Crown at last, for maintenance; and after some months' delay they are discharged. If the magistrates had the power of mitigating to a moderate and reasonable penalty, I believe I may say for my brethren and myself we should be always disposed, when there was a proof, to give a penalty; but we find a great hardship in being able to impose only a penalty ruinous to the party, and useless to Government.

You wish to have a larger power of mitigation?—Yes.

Would you suggest that the penalties are often too high?—Yes; a great deal too high.

If the law provided a more moderate scale of penalties, you would find greater ease in giving effect to the law?—Yes; there is another grievance, we think, in the case of the informer deriving a certain proportion of the fine, and the conviction resting on one witness.

What are the particular reasons which induce you to think so?—In the first place, a person who has to pocket some part of the fine can hardly be called an unsuspected witness; and yet, according to the Excise law in general, one witness is enough to convict.

Is that witness often an exciseman?—Yes; almost always.

So that he has the double motive of being the prosecutor, and interested in the penalty?—Yes; and we know of instances where they have laid a plan for entrapping the party; we have found that in many instances they send forward a person, and through the proof they have obtained they come forward by their own officers, and convict.

Mr. Vary. That refers to subordinate officers.

Mr. Lang. We have found great readiness on the part of the collector to co-operate with the magistrates so far as he could; and the plan we have generally followed is, when we cannot avoid convicting, to recommend to the Board of Excise to mitigate to a small sum which appears to be a reasonable fine.

You have forced to have a sort of understanding that the penalty will not be enforced, though you award it?—It cannot be recovered—it is totally lost; whereas if it was a moderate penalty, such as the case appears to require, it might be recovered.

Mr. Stevenson. The justices in that case recommend the Board to mitigate the penalty to the sum we think it ought to be.

Is their recommendation attended to?—Yes; in almost every case it is attended to.

In your experience as magistrates, do you find there is much smuggling going on in the different branches of Excise?—*Mr. Lang.* There is one branch which I think has increased very much—that is, soap from Ireland; it arises, no doubt, from the fact that there being no duty on Irish soap it is a great temptation; almost every steam-boat brings over persons with smuggled soap and starch: glass we used to have brought over.

In other matters you have no great reason to complain of any general practice of fraud?—No.

Have you had many cases come before you?—A great many cases.

Mr. Vary. There were a considerable number at one time, much greater than there are now; there are much fewer now than formerly.

To what do you consider that owing?—To the reduction of duty having taken away the temptation.

Mr. Stevenson. With regard to selling wine without licences there is a great deal of trouble; subordinate officers of Excise, we have observed, have been in the practice of employing people to entrap persons who may be selling in small quantities; we have found two or three instances where it was very cruel, selling wine without licence. There was one instance of a poor woman who had a family; she had wine for a funeral, and, having a little left, she sold it, and was brought in by the Excise. There are many cases which occur on licensing;—people in business forget to take out their licences, and after a fine they do not like to give up their business, and the fine is too severe in a case of that kind. By the present law the fine cannot be reduced, but we generally recommend that they should take a fine to the amount of the licence, and a small fine for negligence.

JOHN LANG,
WILLIAM MILLS,
WILLIAM VARY.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in London.

SIR HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 61.

12th October, 1835.

Mr. Dennis Richard Moylan, merchant, of Cork, called in and examined.

No. 61.
Mr. D. R. Moylan.
12th Oct., 1835.

You were largely concerned in the soap manufacture in Ireland, were you not?—Very extensively.

Are you now engaged in it?—No, we are not.

What was the cause of your ceasing to manufacture?—We could not compete with the Liverpool manufacturers.

You found that they undersold you?—Yes.

Examinations.

No. 61.
Mr. D. R. Moylan.
12th Oct., 1835.

Was that before the change in the duty or afterwards?—Before.

Do you suppose that to be general in Ireland?—I do.

Do you consider the import of English soap into Ireland to be very great?—Very great within the last four years.

How is it that the Liverpool manufacturer can undersell the Irish manufacturer at present?—By evading the payment of the duties in my opinion.

He receives a drawback of the duty on importation into Ireland?—Yes.

Does he receive that drawback in England or in Ireland?—In England.

Still he has the freight to pay, and the inland carriage, such as it is?—There is no inland carriage in England.

The question refers to the inland carriage in Ireland?—He, in a general sense, sells on board in Liverpool, not in Ireland; he sells to the soap-dealers.

Can he get the materials cheaper in Liverpool than in Cork?—The only disadvantage he has, compared with the Irish manufacturer, is the freight from Liverpool to Cork, which is now very low, and nothing else.

You state that your opinion is that he is enabled to do this by evading the duty in the manufacture?—I think it is by receiving more drawback than he pays duty on the article.

So that, in fact, the drawback operates as a bounty?—Yes.

Will you explain how that can be done?—My opinion is that he pays duty on strong soap, concentrated soap, and that before shipment that soap undergoes a process by which it is reduced.

Reduced in strength, but increased in quantity?—Yes.

So that he obtains a larger drawback than he has paid duty, the weight being larger?—Yes, just so.

Is it possible to manufacture that sort of soap, to concentrate the soap in that manner so as to admit of a great increase subsequently?—Yes, it is.

In the export there is no certainty by the Excise officer that it is precisely the same quantity that was made; the manufacturer does not make for exportation, so that the excise-man may follow the same soap from the manufactory to the ship?—No, there is no check on the quantity of soap exported.

Is it the fact that any trader in soap may export, receiving the drawback?—Any trader.

It is not necessary that it should come direct from the manufacturer?—No.

So that there is no difficulty in performing this operation?—It is very simple.

That supposes the introduction of a very inferior quality of soap, does not it?—Materially; and the quality that has been imported into Ireland is very inferior

Why should not the Irish maker meet him on his own terms, and make an inferior and a cheaper sort?—I have previously explained the reason why they make the inferior soap is, because they have an advantage in the bounty, which is 14*s.* a cwt.; the bounty meets that.

Have you any faint guess at the proportion that the quantity made in Ireland bears to the quantity imported?—I cannot, generally speaking, as to every part of Ireland, but to the part I am best informed of, Cork, I should say the manufacture has fallen off nine-tenths; there is not a tenth part manufactured that there was a few years ago.

Do you think they make as much in Ireland generally as they import from England?—Not one-fourth, in my opinion.

Does not that suppose an exceedingly small consumption for Ireland?—I do not think it does; my opinion is that in the poor parts of Ireland, in some parishes, they never use soap at all; their clothes are taken to the brook or river and beaten, and in some parishes I do not think they use a hundred weight of soap in the whole year.

In the more civilized parts of Ireland, in the North, soap is used in the same proportion as in England?—Certainly.

But not in the South or West?—Not in the South or South-western part. The consumption is very small among the lower orders in Ireland, and that is one of the reasons why they are so bad judges of it, and they are deceived in the quality of the soap they purchase.

Do the small farmers use it in their houses in any quantity?—In very small quantities.

They do not use it to wash the house?—No, never; the farmers in Ireland have no boards to wash, as in England; they are earthen floors in general.

Do not they wash their dressers?—Never with soap, in my opinion.

In the pasture country, where they make butter, do not they scrub the implements with soap?—No; with earth and a hard cloth.

You think, from your own experience, that the quantity made in Ireland is falling off?—I should say in Ireland it has fallen off nine-tenths, and in every part of Ireland three-fourths of the manufacture.

Do you think there has been of late an increase in the total consumption of soap in Ireland?—I think not; since 1830, to this date, the quality of the soap has been becoming inferior; and I conceive the value of eight millions of pounds of soap in 1831 of more real value than the eleven millions imported in 1834.

Do you suppose many other gentlemen have ceased manufacturing in consequence of the importation from England?—In 1828 there were six manufacturers in the wholesale trade in Cork; there is not now one, although we have preserved our utensils and places ready for work.

Do you believe that if you were put on fair terms you would be ready to proceed to work immediately?—Immediately.

You have been formerly in the foreign trade?—Principally all foreign trade; we carried on the trade with great success.

Examinations.

No. 61.
Mr. D. R. Moylan.
12th Oct., 1835.

That, you think, you could recover?—I have not the least doubt of it.

The English manufacturer complains, on his part, that he is charged on the hot gauge, so that he, in fact, pays more duty than his soap, when it is cleaned, will yield; whereas, he says, the Irish manufacturer, meeting him in the English market, is charged only on importation, and therefore on the cold gauge, after evaporation has taken place; so that, he says, he has a grievance as compared with the Irishman. You are aware that the tenths, which were a bounty on importation into Ireland, have ceased?—That may affect the English manufacturer as to soap retained for home consumption, and kept some time in store, when exposed to the air, but can have little or no effect on soap for exportation, as it is immediately packed and put into boxes, and weighed the very moment it is cut up, so that there is not the loss upon that soap there would be on that which had been stored.

Supposing he has no immediate consumption at home, the Irishman may meet it there; it is upon the home consumption, he says, that the Irish manufacturer can meet him?—But that does not apply, for, to my knowledge, there is no exportation from Ireland.

It appears that there has been an increase of export from Ireland, the total being still small. In the year previous to the reduction of duty, the year 1832, there was imported from Ireland 113,000 lbs., and in the year of the duty being taken off it had risen to 425,000 lbs.; and in the subsequent year, the year 1834, it had risen to 439,000 lbs.; so that there is the difference between 113 and 439, though that increase, when compared with the exports to Ireland, is trifling. The English makers account for that increase in consequence of the circumstance before referred to: you do not believe that is of any importance?—I conceive the importation of that soap is for the purposes of smuggling, and that they have paid duty on hard soap, strong soap, which is re-manufactured and shipped to Ireland again; that that is the case with the greater part of that soap.

Would it not be less roundabout if they were to smuggle it at first into England?—It is sent into England under cover, by paying the duty, and then there is no difficulty in the larger dealers in soap getting it exported, for there is no check kept by the Excise on the quantity of soap sold for home consumption in England.

Do you suppose there is much smuggled now from England into Ireland?—I should suppose no soap is smuggled from England into Ireland.

Have you reason to believe there is a good deal of evasion of duty in England?—I have no doubt there is. I have reason to believe there is.

Notwithstanding the reduction of the duty?—Yes.

Do you suppose a great deal is smuggled from Ireland into England?—I have been inquiring with some industry into that. I do not believe the quantity is great. I think that there are small quantities brought in; but not that it is carried on as a regular trade.

You consider the great evasion of duty to take place in England with the maker; and also in the drawback on importation into Ireland?—Yes.

You do not think there is much made in Ireland expressly for the smuggling trade?—I do not believe there is any made purposely for the smuggling trade.

Do not you think the duty is high enough to occasion that?—I do not.

What remedy would you propose for the present state of things, in order to put the two countries on a footing?—Either a repeal of duty, or to do away with drawbacks by putting us on the same terms with the English.

You would either repeal the duty altogether or put the two countries on a footing, doing away with the drawbacks?—Yes.

Does not that difference between the two countries give rise to a great many inconveniences in other respects?—Yes, in all Custom-house affairs.

Do you think that might be done without injuring the Irish people generally; that it would not be considered unreasonable to extend the duty to them?—I think that would be considered unreasonable at the present moment.

In point of fact would it be an unreasonable extension?—I do not think it would, the consumption among the lower orders of people is so small.

Supposing a small reduction of duty were made in England, that the duty, which is now three halfpence, were reduced to a penny, and extended to Ireland, would that do away with a great deal of the complaint which might arise?—I conceive they would have no cause of complaint if the duty was reduced to a penny.

Do you think the manufacturers of soap would complain of the extension?—Certainly not.

Is that merely your own opinion, or have you ever had reason to know that that is the opinion of other manufacturers?—The opinion of the entire body of manufacturers in every part of Ireland.

They would not object to being put under the Excise?—Not the least.

In your opinion, one great advantage of the extension to Ireland would be the abolition of all the abuses of the drawback?—Yes.

Are you aware of the present system of the Excise with respect to the check on the trader?—I think I am aware of the old mode.

The materials are weighed in, and a certain quantity of soap is required from those materials?—I am aware that is the mode.

Do you think it possible to arrive at the truth from that mode of proceeding?—I do not.

Do you conceive that with the duty reduced to a penny a pound the Excise might dispense with that mode of taking the account, and charge the duty upon the finished soap, inspecting, but not taking a check gauge, previous to the weighing in the frames?—If the drawback to Ireland be done away, supposing the two countries are put on an equal footing, I think they may, without any danger to the revenue.

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And with great convenience to the manufacturer?—Yes; and great saving to the public.

The manufacturers here state that it is impossible to say what quantity of soap shall be made from a certain quantity of materials?—It is impossible to calculate accurately.

Are you aware of any sound objection to the extension of the duty to Ireland?—I am aware of no objection to the extension of the duty of a penny a pound to Ireland; I should rather say it would be an advantage; for I conceive the consumers would get a better article than they do at present, for there would be no encouragement to send over bad soap from England, as they now do.

You say that you consider the soap to be materially weakened by adding water; have you ever seen any samples treated in that way?—I have.

What is the appearance of it?—The soap appears of a very deep yellow, the exterior, and the interior quite a white substance.

Can you squeeze any water out of that soap?—I could squeeze one-third of it out by the pressure of the hand.

You have no doubt that had undergone adulteration?—I have not the least doubt it had undergone adulteration without the knowlege of the Excise officer.

You think the quality of the soap is not examined when it is exported?—It is never examined in Liverpool.

It appears that 10,000,000 lbs. are exported from Liverpool, and only 1,000,000 lbs. from other ports?—That was my idea of it: nearly the whole comes from Liverpool. We have now travellers from the Liverpool soap manufacturers in Ireland, which we never had till within the last three years.

The duty on soft soap is now a penny a pound, two-thirds the duty on hard soap; supposing the duty on hard soap were reduced to a penny, would you keep the duty on the soft soap at the same proportion, reducing the duty on soft soap to a halfpenny, and take off the allowances to manufacturers, or reduce it to a farthing?—I would reduce it to a halfpenny, and do away with the allowances to manufacturers.

Do you consider that the quantity of home tallow has increased within the last year or two?—Not in Ireland: there has not been the same quantity of beef cured for exportation. The quantity of material in this country has decidedly increased; there has been a great importation of palm oil, and there has been a considerable increase in tallow, in this country; the cattle not killed in Ireland have come here, and been killed here, and that has occasioned a considerable increase. There has been a deduction in the price of Russian tallow of 4*s.* or 5*s.* a cwt. within the last few weeks. My decided opinion is that not above half the soap manufactured pays the duty.

Do you think that is run by licensed dealers or by unlicensed?—In some instances by unlicensed, but principally by licensed.

You do not anticipate any difficulty in levying the duty in Ireland?—It would be as easily levied in Ireland as in England.

Do the soap manufacturers in general live in the towns?—Yes.

The increase of expense upon that head, therefore, would be trifling?—Very trifling.

Appendix No. 62.

28th November, 1835.

John Crawfurd, Esq., called in and examined.

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John Crawfurd, Esq.
28th Nov., 1835.

What opportunities have you had of obtaining information upon the general state of agriculture and commerce in India?—I resided about twenty years in India. As a public officer of the Indian government there I had many good opportunities of attending to these subjects, and since coming to England, as parliamentary agent of the merchants of Calcutta, for several years, I gave much attention to them. As a public writer I have also had occasion to give attention to the subject.

You are also well acquainted with the Archipelago of India?—Yes; I resided six years in the island of Java, and afterwards, for three or four years, was chief civil authority of the new commercial settlement of Singapore.

You are acquainted with the growth and cultivation of different useful plants in India, both for food and for manufacture?—Yes, I am tolerably familiar with their growth and cultivation.

Can you state to the Commissioners whether there are any plants that yield oil extensively that are cultivated in India?—Yes, a great number; most of them indigenous, and a few exotic.

Will you name some of the principal of those?—I think there cannot be less than fifteen or sixteen different plants that are cultivated for the purpose of expressing fatty oils from. The names of some of these plants are as follow: the sesamum indicum, the cow palm, the castor oil or palma christi, the jatropha curcas, the bassia longifolia, mustard, black and white, the melia abadirachta, the common cucumber seed, the cucumis colocynthis, the calophyllum inophyllum, the carthamus tinctorius, or safflower, the arachis hypogea, or ground nut, the robinia mitis, with hemp, flax, and poppy.

Which of those fifteen do you consider to be most generally and most extensively cultivated?—The palma christi or castor oil plant, the two species of mustard, black and white, the cocoa nut, the sesamum, and the ground nut.

Is the olive at all cultivated in any of those parts?—No; there are wild olives I think in some parts of India, not, however, the European species, but they are never cultivated.

Do you think it is capable of cultivation in India?—I should rather think not; it is a plant of a more temperate climate.

Are you of opinion that the produce of any of those might be largely imported into this country for the purpose of the manufacture of soap?—I should think that all those that I have last enumerated might be imported for such a purpose, under favourable circumstances, and with time.

Do you think there is any limit to the supply which might be raised, supposing it was required by the soap manufacturers in this country?—I should think it very difficult to describe any limit to the supply that might be afforded from countries so large as the Indies, and for the most part with so much available land for the growth of those plants, so much cheap labour in the British possessions, and so much available capital.

Does the castor oil plant require good land, or will it grow in any soil?—The castor oil plant grows easily in every part of India that I have been in, and requires but a very indifferent soil for its successful growth. It will spring up as a weed, even among rubbish.

Does it require much attention to its cultivation?—Very little; of course, like every plant, it is improved by attention.

Is it prolific; does it produce a great many seeds and a great quantity of oil?—The pods are large and numerous, and the plant being hardy, and easily reared, I should, upon the whole, take the castor oil plant to be the most prolific of all the oil-giving plants.

Do you know whether it is at all used for the purpose of making soap in any country?—I am not aware that it is in any country of India at present employed for the manufacture of soap, but it is very extensively used as a lamp oil in many parts of India; very rarely for medicinal purposes.

Does the cultivation extend all over India, or is it confined to any particular part?—The cultivation is almost universal.

Is there any export from India now except for medicinal purposes?—I do not suppose there is any export except for medicinal purposes; but the export for this purpose from Bengal of late years has been very considerable, and I believe the English market is at present chiefly supplied from that country. The export has been trebled within the last ten years; and there was a time in my recollection when there was no export at all; on the contrary, I have a perfect recollection that the castor oil of the West Indies used to be imported into Bengal from England, the art of preparing a pure and good oil for medical purposes not being at the time understood in India.

Can you state the present duties on the importation of castor oil into this country?—Yes: the duty is 3*d.* per pound on castor oil imported from a British settlement, but not certified to be the produce of a British settlement; and it is 2*s.* 6*d.* per cwt., or 50*s.* per ton, certified as the produce of a British possession. The duty upon castor oil not imported from a British settlement, or not the produce of a British settlement, is, I think, 1*s.* per pound, and of course amounts to a prohibition.

Do you consider that the 3*d.* per pound duty on the importation in a British ship, but not from a British settlement, amounts to a virtual prohibition for the use of our manufactures?—Certainly; I should suppose such a duty nearly to amount to a prohibition.

Supposing a large supply was required, would the supply be greatly increased by admitting oil grown by some of the foreign settlements not in our possession, but in British ships, at the duty of 2*s.* 6*d.* a cwt.?—I should consider that a larger importation might take place from Java, and perhaps from the Philippine Islands, were the duty on foreign castor oil reduced to the same amount as the duty upon British, that is, to 50*s.* per ton, or 2*s.* 6*d.* per cwt.

Are you at all aware whether castor oil might be employed as olive oil is now in the manufacture of soap?—It is a very inferior oil to olive oil for any purpose whatever, but I have no doubt it might be employed in the manufacture of very good soap, though not of soap of the first quality.

Would it be advantageous as freight to our shipping, supposing freights to be low?—Any new article of export from India to this country of course tends greatly to facilitate the intercourse between the two countries. The introduction of castor oil, as a large article of import, would be of great importance both to the shipping, the manufacturing, and commercial interests. Freights for dead weight I believe just now are as low as £3 or £4 a ton for the home voyage. I remember the time when they were £40 a ton. Mr. Henry Colebrooke, who was a member of the Supreme Council in Bengal, and who wrote some years ago a very instructive treatise upon the husbandry and commerce of Bengal, recommending the free trade which now happily exists, speculated upon the possibility of bringing freights down to £15 a ton, even with freights three or four times greater than the present ones. Mr. Colebrooke, referring to the large production of vegetable oils in Bengal, suggests them expressly as suitable articles of exportation to England.

With respect to cocoa nut oil, have you any reason to believe that that may be cultivated more advantageously in the East than in the West Indies?—I believe that most articles that do not require some extraordinary skill in growing them, and making them fit for the European market, may be more cheaply produced in the East than in the West Indies. The greater distance is more than made up by the cheaper labour and the better soil of India; and now there is no want of skill, since Europeans are allowed to go freely there, and, when settled, protected in their properties and persons.

Are you aware whether any cocoa nut oil is at this moment exported from India?—In every part of the British possessions, or at least in all the maritime parts of the British possessions,

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cocoa nuts are grown, but I think generally not more than is sufficient for domestic consumption, and not always even to this extent. I except Ceylon, and the Maldive and Laccadive Islands. The countries under the Madras Presidency probably produce enough for their own consumption; but there is from Ceylon a considerable importation of cocoa nut oil into Bengal, the soil of most parts of which, either from being too rich or too far from the sea, is not well suited to the growth of the cow palm. Into Singapore, Malacca, and Prince of Wales's Island, there is a large importation from Siam. This last country is the most abundant for the production of cocoa nut oil of any with which I am acquainted, except perhaps Ceylon. The cocoa nut thrives best in the neighbourhood of the sea, and it is so far from requiring a rich soil that it does not even thrive in it. The soils in which it succeeds best are the low thin sandy ones on the coast, at no great distance from the sea. Therefore, for the production of cocoa nut oil, I fancy we must in a great measure depend upon foreign countries, Ceylon excepted.

Does the cocoa nut in your opinion yield more oil, or a better quality of oil, than the castor oil plant?—The question of productiveness must have reference to the cost of producing the oil on both sides, that is to say, to the quantity of labour necessary to produce the same quantity of oil. In this sense I should suppose that the castor oil would be more productive, and probably the pindar, or pig nut, would be as productive, or nearly so, as the castor oil itself. The oil of the cocoa nut is better in quality than that of the castor oil, and consequently bears a higher price. I take it, from this circumstance, that the plant produces less for the labour bestowed upon it than the castor oil plant does. Although, however, it may be a more costly and a finer oil than that of the cow palm, it may at the same time be less fit for the manufacture of soap.

In the expression of the oil from the cocoa nut, or from the castor oil plant, do you suppose that there is any material difference as to the labour required?—I should suppose that the labour of expressing the oil from the palma christi would be the smallest of the two. I think it is generally done by boiling, unless for medicinal purposes, when it is cold-drawn; whereas, in the case of the cocoa nut, it is always extracted by crushing in a mill.

Is the residue of either applied to any purpose?—When any use at all is made of it, it is for the purpose of manure; for example, for manuring sugar-cane fields, tobacco, and some other plants which require a rich soil, or much dressing. The residue of the cocoa nut is given to cattle.

You say that there are two kinds of mustard which would answer the purpose also; are they the same sorts of mustard that are used in this country?—Yes, the common black and white mustard.

Are they cultivated to a large extent?—In Bengal those two descriptions of mustard form the principal articles from which fatty oils are expressed.

Is oil used to a very great extent in those countries?—To a vast extent, both for the person and for burning, and for esculent purposes.

Is it mixed with their food?—Very largely. The consumption of oils is immense, and in some parts of India to the total exclusion of any animal substance, or of butter, or anything of the sort.

With respect to the sesamum, is that also extensively cultivated?—That is also cultivated in almost every part of India that I have been in. It is cultivated very largely in the countries under the Madras Presidency, and I found it cultivated in Cochin-China and the Burman country. In the countries which I have just named I think it is the chief article cultivated for the purpose of yielding oil.

Is the residue of the sesamum used for food or for cattle?—It is used for cattle and for food. The oil of the sesamum is considered valuable, and therefore chiefly used for food, and not so frequently as lamp oil.

How is that as to expense, when compared with some of the others?—I should suppose that the expense of producing this oil would not be much greater than that of the castor oil, or of the earth nut.

Would it be equal in quality to olive oil?—No, it would not be equal to olive oil, even if it were intrinsically as good, which it is not: the Indians do not know how to prepare it so well as Europeans do.

Does the sesamum partake nearly of the same cultivation as rice, or wheat, or barley?—It requires a dry soil, and always an inferior one; not such a soil as is necessary for the production of the more valuable crops, which in those countries are either wheat or rice; so that in no respect can the sesamum, or any other of the oil-yielding plants, interfere in culture with the production of these. Sometimes the sesamum and ground nut are produced as a winter crop, after a white or corn crop has been taken off the ground.

Is the sesamum of what the French call the cereal class?—No. It is not a corn; it is a lowly plant of the same natural family as the fox-glove, bignonia, &c., &c.

Among the oil-giving plants, you have mentioned the pindar or pig nut; where, and to what extent, is this cultivated for its oil?—It is very extensively cultivated in Java, far more so than any other oil-giving plants. It grows in dry and indifferent soils, and seems to be very prolific. Its oil is the chief esculent oil used by the Japanese, that is, by six or seven millions of people; and, if I remember well, there is a considerable exportation of this article from the island. It is also used as a lamp oil; but more rarely, on account of its value as an article of food. The plant appears to be a native of China, and to have been naturalized in comparatively recent times in Java. I believe it is pretty largely cultivated in China also. I do not think it is grown in any of the British possessions on the continent of India; at least not as an article of general husbandry. It has been introduced into the West Indies, and

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is brought home and sold by the grocers as an esculent nut. Here is a specimen of it *(producing the same)*.

Do you suppose that the specimen you have now produced was grown in the West Indies?—Certainly.

The pod of the pig nut grows, like the potato, under ground?—Yes, the pod thrusts itself under ground, and the crop is reaped in the same way as a potato crop with us.

Is flax seed grown in India to any extent?—There is both flax and hemp grown in India; but flax not to a very considerable extent. There is a very considerable growth of hemp, not, however, for the purpose of cordage, or for the oil which its seed would afford, but to be used, and it is used largely in its green state, as an intoxicating drug. It is the green leaf powdered and drunk mixed up with a little water that is used, and it produces a beastly intoxication.

Is that the same hemp that is used for other purposes in Europe?—I believe it is; and I believe that the hemp is considered to have been originally a native of India, and imported into the West.

The poppy is produced to a very considerable extent for opium?—The white poppy is very largely grown for the purposes of opium; and one may form a very tolerable estimate of this extent, when it is known that, independently of what is used on the spot and what is exported to other countries than China, this last country alone takes off at present yearly about 20,000 to 22,000 chests of 140lbs. weight each, worth, I believe, not much less annually in China than £3,000,000 sterling. That quantity has increased since my recollection from 2,500 chests to the quantity I have mentioned.

What becomes of the seed of the poppy after the opium is made?—Most part of the seed is made into cakes to be eaten, at least what is not required as seed for the ensuing crop.

Would it be productive of very good oil?—I have no doubt it would; the oil of the poppy is very good, and I have seen whole fields of poppy grown in Germany on account of the oil.

Is that principally a Bengal production?—No; it is still more largely grown in the newly-acquired province of Malwa, which has, in a great measure, beaten down the monopoly which existed in Bengal.

Do you think it would be practicable to import the raw seeds of the oil-yielding plants, such as those of mustard, into this country for the purpose of making the oil?—The mustard-seed is of the same nature and character as the seed of the rape, which is very largely imported; and I have no doubt, were it found eligible to express the oil in this country, that the mustard-seed might be imported from Bengal in the same manner that rice is imported from that country.

You said that animal fat was not much used in India: is not liquid butter an article of large consumption?—That is very largely used in some parts, but not in all. It is very much used under the Bengal and Bombay presidencies. Among the islands, and in the countries east of Bengal, it is an article not known as food; indeed, in the last named countries milk is not used as food. The best and largest quantity of butter is made from the milk of the buffalo, not of the cow.

Is what is called the palm oil grown in India?—No; it is a native of Africa; there is no palm in India, except the cocoa nut, the fruit of which yields an oil.

You are aware that the importation of palm oil from Africa has increased very considerably within the last ten years?—I am quite aware of that.

Do you see any reason why the importation of the vegetable oils from India should not increase to an equal extent if fair encouragement were given?—I do not see any reason why they should not increase to a still greater extent, because the means of producing them in India are much greater, in consequence of the superior industry and civilization of the people and a better regulated government. The greater distance of India is of very little consequence. The African trade, moreover, is a very unhealthy one, and the ships have to wait a long time for cargoes; such obstacles do not of course exist in India.

Do you know whether palm oil is particularly well calculated for soap, and better than other vegetable oils?—I am not aware.

Do you consider that a more extended importation of vegetable oils from India would be beneficial both to England and to India, and to the respective interests of the shipping of both countries?—There can be no doubt about it.

Have you any changes to suggest in order to facilitate the importation of vegetable oils for the purpose generally of our manufactures, but particularly of our soap?—I have no changes to suggest except the removal of duties, and those of course press so much upon the trade that I should suppose it almost impossible to import the articles in question without either their total removal or a very great reduction. I do not see why Custom duties should be imposed on the raw materials of the soap manufacture, while the raw materials of some of our *great* manufactures are either exempt, or bear trifling or nominal ones, as cotton wool imported from a British possession, indigo, and hemp imported from any place. There is even better reason for exemption, since the manufactures, of which these are the raw materials, are free from Excise duties. It is hardly necessary for me to add, that it is my deliberate opinion that the Excise duties are more injurious than any Custom duties; and that I consider the soap manufacture will never acquire its just importance until they are wholly repealed. On oils imported from India are not only the duties in this country, but there are some duties also imposed in India. These last are what are called internal duties, of which, if the commodity be exported in a British ship, two-thirds is given back as a drawback; and if in a foreign ship, one-third only. I think Lord William Bentinck had it in contemplation to remove the whole

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of those internal duties, but whether the measure has been actually carried into effect or not I cannot state; I rather think it has.

Are those duties upon the article grown or upon the article manufactured?—They are upon every article; they vary generally from two and a half up to ten per cent.

Would they be imposed upon the oil itself or upon the seed from which the oil was made?—Upon any commodity; it is a duty upon the article of trade when it is exhibited in the market.

Is that a Government tax or a local tax?—It is a tax of the Indian government. They have local taxes also, but those are confined to a few articles. They are of the nature of the octrois on the Continent.

The duty upon palm oil is 1*s.* 3*d.* per cwt. Do you think that if the present duty upon castor oil was reduced to 1*s.* 3*d.* per cwt., it would have a beneficial effect?—Yes, in so far as castor oil is concerned that is not the produce of a British possession. But even this duty is too high for the low-priced raw material of a manufacture.

The Commissioners have been told that the port of Marseilles exports nearly as much soap as the consumption of the whole of Great Britain. May it not be inferred from that, that there must be some very great evil in the law that regulates the manufacture of soap, or in the amount of duty?—I suppose, at Marseilles, there are some peculiar local advantages for the manufacture. It possesses the advantage of a cheap supply of Levant oil and French oil, and, probably, some advantages in barilla from Spain. But I think even those advantages would not enable the French manufacturers to compete with ours if our Custom duties, but above all our Excise duties and regulations, did not throw serious obstacles in the way of improving and extending the manufacture of soap. I observe, by the returns, that most of the articles that are the subject of Excise duties, such as paper, glass, and soap, have for some years back been stationary, or nearly so, both with respect to produce and revenue. I suppose that the rate of duties on all those articles has gone beyond the limit of productiveness in point of revenue; and, from what I have read and observed, I have no doubt but that the vexatious character of the Excise regulations generally has obstructed improvements in all the manufactures subject to it; soap, of course, included among the rest.

Of the plants you have mentioned as productive of oil, are there any which you consider might be raised in the British West Indies?—I should suppose all of them. Although I think none of the plants in question are originally natives of the West India Islands, still most of them have been naturalized there and are grown to a small extent, although in no case for the production of oil upon a large scale.

Does the greater part of the cocoa nut oil imported come from the East or West Indies?—I believe it is all from Ceylon.

Is soap generally used in India, or is there any substitute for it?—Soap is perfectly well known to most of the Indians, but in many cases they use a native soda or natron instead of it. I suppose the manufacture of soap to have been brought into India by the Portuguese, from its name, which is the European one; it is now manufactured in several parts of India, and of very tolerable quality, at Pondicherry and Tranquebar, French and Danish settlements upon the Coromandel coast. The soda made use of in the manufactories of these two places is, I think, the produce of the Carnatic or the Table Land of Mysore, and the cocoa nut oil for the most part is imported from Ceylon, which is close at hand.

Supposing that the manufacture was freed from those difficulties in this country, do you think it might be worth while to export soap to India?—I should think that the export from this country to India might be considerably extended. I see that the value exported in 1833 was about £5,000, part of which, of course, must have consisted of ships' stores; and I should observe, that it includes candles, for in the public accounts there is no distinction made between them. The largest amount of this export is not to British India, but to the islands which themselves prepare no soap.

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EIGHTEENTH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF

THE EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

BRICKS.

Presented by His Majesty's Command.

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1836.

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TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Eighteenth Report of the Commissioners appointed by His Majesty to inquire into the establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

BRICKS.

My Lords,

The statute 24 Geo. 3, c. 24, by which an Excise duty was first imposed upon bricks, is the latest of the statutes by which any branch of native manufacture was for the first time subjected to taxation: the duty on bricks is also the last of those heads of Excise duty upon which we have to report to your Lordships the results of the inquiries prosecuted under our Commission. This duty was comprised in the list of new taxes proposed by Mr. Pitt, in his budget for 1784, in order to provide for the payment of the interest on the heavy debt incurred by the American war. It will be seen by the Parliamentary debates of that period, that amongst the taxes then proposed there was none (with the exception perhaps of that on coals) which met with a more decided opposition than that on bricks and tiles, and that it was ultimately adopted after a renewed discussion on a motion made with the view of proposing various substitutes for it. It may be added, that on the occasion of this last discussion, Mr. Pitt is stated to have distinctly desired it to be understood, that measures would be taken to render the operation of the tax more equal, adding 'that the tax as it stood was evidently and undeniably partial*.' 24 Geo. 3, c. 24.

The duty was first imposed at the rate of 2*s.* 6*d.* per thousand bricks, being less than one-half of the present rate of duty, which, on ordinary bricks, is 5*s.* 10*d.* per thousand. The duty is confined to Great Britain, having never been extended to Ireland. By the following account which we have received from the Board of Excise, the annual produce of this duty will be seen from its commencement, and also the successive variations (all of which are increases) which have taken place in the rate of charge, until it was fixed at its present amount.

* Parliamentary Debates, vol. 24, pp. 1018—1235.

A RETURN specifying the Rates and Amount of Duty received upon Bricks in each Year since 1770.

Years.	ENGLAND.							SCOTLAND.			
	Rates of Duty.					Amount of Duty.		Rates of Duty.	Amount of Duty.		
Commenced						£.	s.	d.		£.	s.	d.
1785	On all bricks 2/6 per 1,000					44,847	17	6		1,101	3	7
1786	,,					61,933	12	6		1,568	4	3
1787	,,					79,473	2	1		1,886	12	0
1788	,,					83,522	10	9		2,160	0	3
1789	,,					73,784	17	4		1,805	5	6
1790	,,					88,898	18	3		2,038	18	9
1791	,,					93,731	18	4		2,011	7	7
1792	,,					100,994	10	7		2,411	16	3
1793	,,					113,611	4	3		2,713	12	10
1794	2/6, 4/					127,257	6	10		2,075	0	7
1795	4/					111,853	4	7		1,421	18	9
1796	,,					126,601	11	0		2,093	14	9
1797	4/, 5/					113,991	14	11		2,224	8	0
1798	5/					129,200	18	2		3,037	1	6
1799	,,					105,330	12	8		3,049	0	6
1800	,,					135,765	6	10		3,971	8	6
1801	,,					168,667	3	10		4,467	13	0
	Common, per 1000.	Large, per 1000.	Polished, per 1000.	Extra polished, per 100.	Extra large polished, per 100.							
1802	5/	10/	. .	. .	. .	175,077	17	6		3,829	13	11
1803	,,	,,	. .	. .	. .	211,072	3	10		5,218	2	4
1804	,,	,,	12/	2/5	4/10	202,383	16	6		4,610	14	4
1805	5/, 5/10	,,	12/, 12/10	,,	,,	232,827	17	2		5,092	10	6
1806	5/10	,,	12/10	,,	,,	275,970	0	9		5,795	14	0
1807	,,	,,	,,	,,	,,	246,035	8	4		5,685	5	6
1808	,,	,,	,,	,,	,,	248,916	1	5		5,935	13	6
1809	,,	,,	,,	,,	,,	230,387	19	7		4,470	6	5
1810	,,	,,	,,	,,	,,	258,278	1	8		2,909	15	1
1811	,,	,,	,,	,,	,,	280,748	16	0		5,507	5	1
1812	,,	,,	,,	,,	,,	277,627	3	5		4,767	3	5
1813	,,	,,	,,	,,	,,	269,679	6	0		4,581	0	6
1814	,,	,,	,,	,,	,,	224,738	11	7		4,476	3	3
1815	,,	,,	,,	,,	,,	231,013	0	8		5,059	17	0
1816	,,	,,	,,	,,	,,	199,385	0	0		5,157	15	4
1817	,,	,,	,,	,,	,,	207,598	2	7		5,192	13	10
1818	,,	,,	,,	,,	,,	281,170	12	7		6,682	1	8
1819	,,	,,	,,	,,	,,	325,278	15	10		7,513	5	0
1820	,,	,,	,,	,,	,,	280,550	5	8		4,030	11	11
1821	,,	,,	,,	,,	,,	265,685	11	4		4,159	6	11
1822	,,	,,	,,	,,	,,	300,778	15	10		4,851	7	8
1823	,,	,,	,,	,,	,,	366,654	16	5		6,006	18	9
1824	,,	,,	,,	,,	,,	431,040	4	11		9,740	14	3
1825	,,	,,	,,	,,	,,	573,224	19	6		12,652	7	3
1826	,,	,,	,,	,,	,,	397,837	4	8		9,163	7	1
1827	,,	,,	,,	,,	,,	325,326	2	1		5,984	4	7
1828	,,	,,	,,	,,	,,	318,080	13	4		7,286	7	4
1829	,,	,,	,,	,,	,,	326,847	8	3		7,418	11	5
1830	,,	,,	,,	,,	,,	321,111	14	1		6,333	11	11
1831	,,	,,	,,	,,	,,	331,200	3	10		8,173	16	0
1832	,,	,,	,,	,,	,,	286,537	4	2		7,785	14	9
1833	,,	,,	,,	,,	,,	297,688	3	6		7,257	2	9
1834	,,	,,	,,	,,	,,	339,202	2	4		8,103	2	11
1835	,,	,,	,,	,,	,,	396,555	5	8		9,024	3	4

Same as in England.

Excise Office, London,
18th February, 1836.

G. A. Cottrell,
First General-Accountant.

34 Geo. 3, c. 15.

With respect to the earliest of the additions to the rate of duty, namely, that which was made by the Act of 34 Geo. 3, c. 15, whereby 1*s.* 6*d.* per thousand was added to the former duty on the ordinary-sized bricks, it was stated to us on the authority of a gentleman, whose father was at the time alluded to, one of the principal brickmakers in the neighbourhood of London, that as soon as the trade had notice of the intended increase, strong representations were made against it; and that it was especially urged that the heavy duties on bricks and tiles operated with undue severity against the producers of one description of building materials,

whilst their competitors, who dealt in other descriptions of materials, also in general demand for similar purposes, namely, slate and stone, were altogether free from tax. It was further stated, that in consequence of these representations, it was stipulated on the part of the Government of that day, that, by way of compensation to the brickmakers, the increased duty on them should be accompanied by a new duty on slate and stone brought coastwise. According to this understanding, by an Act of the same year, 34 Geo. 3, c. 51, a Customs' duty was imposed on slate and stone, which duty was, by several subsequent Acts, continued and increased. This duty, which was at a high rate, being 22 per cent. on the value, was very injuriously felt as an obstruction to undertakings of national importance, such as docks and bridges, and was repealed with respect to stone by the 4th Geo. 4, c. 59; and the duty on slates, having been maintained for about six years longer, has been since repealed by the 1st and 2d Wm. 4, c. 52. After the repeal of the duty on slates, and the greatly extended consumption of that material which in consequence took place, the duty on tiles was found to be hardly maintainable, and was accordingly repealed in 1833. This repeal, it should be observed, extended to all descriptions of tiles, although, as Mr. Hetherington remarks, it was probably at first intended that the repeal should only be of the duty on tiles used for roofs. In consequence of these successive repeals, the duty on bricks has become the only remaining Excise duty on this class of building materials.

34 Geo. 3, c. 51.

4 Geo. 4, c. 59.

1st and 2d Wm. 4, c. 52.

Appendix No. 6.

The duty on bricks continued to be charged uniformly, that is, at the same rate on all kinds of bricks, until the year 1802, when the several distinctions which still exist in the denominations of bricks, and in the rates of charge, were first introduced by the General Excise Act of that year. Under this Act the table of charges is as follows, viz.—

43 Geo. 3, c. 69.

For every thousand bricks which shall be made in Great Britain, not exceeding any of the following dimensions, that is to say, ten inches long, three inches thick, and five inches wide . .	5*s.*
For every thousand bricks which shall be made in Great Britain, exceeding any of the foregoing dimensions	10*s.*
For every thousand bricks which shall be made in Great Britain, and which shall be smoothed or polished on one or more side or sides, the same not exceeding the superficial dimensions of ten inches long by five inches wide	12*s.*
For every hundred of such last-mentioned bricks exceeding the aforesaid superficial dimensions	2*s.* 5*d.* (the same as on paving-tiles.)

By a subsequent Act of the 45th Geo. 3, c. 30, the duties were increased on bricks of the ordinary size from 5*s.* to 5*s.* 10*d.* per thousand, and those on polished bricks, from 12*s.* to 12*s.* 10*d.*, whilst the duties on large bricks continued at 10*s.* per thousand, and those on the two other denominations of extra polished and extra large polished, were charged, the former at 2*s.* 5*d.* and the latter at 4*s.* 10*d.* per hundred, which are the rates at which the several duties still remain.

45 Geo. 3, c. 30.

We have inserted in the Appendix 'a return of the quantities made, and the 'rates and amounts of duty paid upon each distinct denomination of bricks in Eng- 'land, Scotland, and Ireland, respectively, in each of the four years ended 5th 'January, 1836.' From this account it will be seen, that the consumption of bricks has continued during the last four years to increase progressively, though not so much in Scotland as in England. It will also be seen, that the distinctions in the denominations of bricks, and the division of the duty into five different rates, is not

Appendix No. 3.

attended by practical results of sufficient importance to justify the increased complexity in the charge, regulations, and accounts, which is thereby occasioned. The highest receipt of revenue from any of these distinct classes was between £4,000 and £5,000 on polished bricks, which was probably owing to some accidental circumstance peculiar to the year in which it occurred (1832), as the receipt under this head fell off in each of the two subsequent years. The other denominations of 'large,' 'extra polished,' and 'extra large polished,' appear to produce respectively amounts of revenue which can hardly be taken as sufficiently considerable to call for a continuation of the distinctions on that account.

Appendix No. 4. We refer also to 'a return of the total number of brickmakers in the United Kingdom, distinguishing England, Scotland, and Ireland;' which shows the number of brickmakers in Great Britain to be 5,839, of whom 5,711 are in England, and 128 in Scotland. On comparing this number of manufacturers with the amount of Ibid. the total net revenue received from them, which in the year referred to was £399,773, it will be seen that each manufacturer contributes on an average about £70 of revenue; and when it is considered that for each of these individuals a regular Excise survey, with all the concomitant expenses of supervision, check, and account, is necessarily maintained, it will be apparent that this head of duty produces an amount of revenue bearing a very inadequate proportion to the expense incurred in its collection: and it should be added, in regard to this tax, that whilst, in point of produce it is the lowest of those charged on our native manufactures, with the exception of the duty on vinegar, it is at the same time (with the single exception of the duty on malt) collected from the greatest number of manufacturers. With respect, however, to this expense of collection, it should be observed, Appendix No. 2. that by a return received from the Board of Excise, the expense of collecting the duty on bricks is stated at only £3,100. We have on former occasions had reason to observe on the difficulty of coming to any precise conclusion as to the amount of expense actually incurred by the collection of any one head of Excise duty, which, like the one in question, is collected by officers who are at the same time employed in the charge and collection of other Excise duties arising in the same or adjoining districts. The number of brickmakers in Great Britain being 5,839, the cost of the survey and collection would, according to the above statement, amount to rather less than 11*s.* per annum for each—a result which it is impossible to consider as affording a real view of the cost actually incurred.

The manner in which the officers of Excise have estimated the cost of collection of the different heads of duty on which we have reported has been See Appendix to Report on Soap, p. 65. explained by them in the return of soap collection, in the Appendix to our Seventeenth Report, from which it appears that the sum given is not so much the real cost of collection as that which, in their opinion, might be immediately saved, in consequence of the abolition of the duty. It is quite evident from the estimate which they have given as to the expense of collecting the revenue on bricks, that this mode of stating the amount must be extremely inaccurate; and it would, in our opinion, afford a much more exact view of the real cost of collection, if they were to give, in addition to the saving, an estimate of the number of officers who would be required to survey 5,839 brickmakers, exclusive of any other duty, and the expense which such a survey, independent of any other head of duty, would demand. By comparing this estimate with the one now furnished, we are of opinion that a nearer approximation to the real expense of the collection would be obtained. One manifest defect in the present mode of making these estimates of savings is, that, even assuming it to be correct as to the immediate duty to

which it refers, it does not show how the expense incurred on account of that duty is affected by the collection of other heads of duty in common with it, and fails in giving a view of the full importance resulting from accumulated abolitions of duty. According to the reasoning of the Excise, it would seem that very little saving can be made by the repeal of any one head of duty, because the officers must still be employed upon the duties which remain. We would however observe, that in consequence of this reasoning it must follow, that the saving to be obtained by the repeal of more duties than one ought to be, on their own showing, greater than the sum of saving given in their own separate estimates. Unless this circumstance is borne in mind it will be found that, in summing up the separate estimates of cost of collection given by the Excise, they will not amount to a sum at all approaching the whole charge of collections returned in the expenditure of the department.

The following return shows the total amount of duty charged upon bricks in each collection of Excise in Great Britain in the year ended 10th October, 1835:—

ENGLAND.

Collections.	Duty. £.	s.	d.	Collections.	Duty. £.	s.	d.
Barnstaple	309	12	11½	Newcastle	5,050	10	5¼
Bath	965	11	4½	Northampton	5,828	5	10½
Bedford	5,639	16	6¼	Northwich	14,149	8	8
Bristol	1,972	2	2	Norwich	4,300	1	9¾
Cambridge	6,407	16	2¾	Oxford	2,088	4	1½
Canterbury	6,693	10	1¼	Plymouth	139	13	8¾
Chester	6,545	1	1¼	Reading	4,210	7	1¾
Cornwall	49	0	0¾	Rochester	17,119	0	4¼
Coventry	13,519	2	9½	Salisbury	5,026	2	1¾
Cumberland	1,182	12	2¼	Salop	6,750	8	0½
Derby	5,420	4	11	Sheffield	4,852	9	3½
Dorset	1,718	10	2½	Stafford	10,742	5	6½
Durham	3,268	16	9¾	Stourbridge	16,867	10	5½
Essex	8,551	13	8½	Suffolk	5,631	18	11¾
Exeter	1,907	8	7¾	Surry	14,029	12	9½
Glocester	6,271	4	2	Sussex	8,161	19	7¼
Grantham	7,342	15	7½	Uxbridge	20,821	2	8½
Halifax	6,084	15	10¾	Wales, East	2,404	8	5¼
Hants	4,183	4	7½	—— Middle	675	19	4½
Hereford	1,967	11	3¼	—— North	2,097	17	5½
Hertford	7,829	6	1¼	—— West	232	17	0¾
Hull	4,227	10	1	Wellington	4,241	12	2½
Isle of Wight	5,582	12	7	Whitby	3,983	9	10½
Lancaster	8,604	14	2	Worcester	4,412	17	6¾
Leeds	7,775	0	5¾	York	4,243	16	8
Lichfield	12,056	4	8				
Lincoln	7,212	14	6	Country	376,223	18	2½
Liverpool	15,276	4	4	London	17,708	12	4¾
Lynn	4,320	19	5				
Manchester	45,276	0	1¾	Total, England £	393,932	10	7¼

SCOTLAND.

Aberdeen	343	6	3	Inverness	..	..	..
Ayr	789	7	3¼	Linlithgow	789	0	10¼
Argyle, North	..	..	..	Montrose	250	12	2
—— South	62	12	2	Perth	56	4	6
Caithness	..	..	..	Stirling	663	10	5¼
Dumfries	195	14	7¼				
Edinburgh	..	..	..	Total, Scotland £	8,909	15	8
Elgin	38	10	7				
Fife	299	9	4½				
Glasgow	4,593	1	7½	Great Britain £	402,842	6	3¼
Haddington	828	5	10				

Excise Office, London,
19th January, 1836.

G. A. Cottrell,
First General-Accountant.

An examination of the above return will place in a strong point of view the objectionable nature of this tax, on account of the partiality and inequality of its diffusion alluded to by Mr. Pitt at the time of its imposition. It will be seen that the amount of revenue received in the several collections, bears no kind of proportion to the amount of population in each; and especially with regard to Scotland, it appears, that notwithstanding the great and increasing size and wealth of several of its cities and towns, that part of the kingdom contributes only about one-fiftieth of the amount collected in England, and only about one-half of the receipt from the comparatively small district of Rochester.

The following is an extract from the printed regulations of the Excise for charging and collecting this head of duty, which will also be found to contain a short and clear description of the mode of manufacture:—

'BRICKS AND TILES.

Manner of making bricks, &c.

'The clay, previously tempered and prepared, is brought to a bench on which a 'mould of the proper size is placed. The workman then fills the mould with clay, 'strikes off the superfluous part thereof and smooths the surface, when the brick 'is complete. It is afterwards removed and laid on the ground, in a place called the 'flat, to dry. The bricks remain thereon until sufficiently hardened, when they are 'placed one upon another in hacks resembling walls, in which state they remain 'until sufficiently dry to go to the kiln or clamp to be burnt. In some instances 'the bricks are taken directly from the mould to the hack or wall.

Sizes.

'The size of the moulds vary according as the trader's pleasure, or the uses for 'which the bricks and tiles are intended; but bricks and paying tiles made exceeding certain dimensions are liable to a higher rate of duty.

Makers must make entry of the grounds, sheds, &c.

'Every person before beginning to make bricks must make entry in writing with 'the officer of Excise of his name and place of abode, and of the sheds, workhouses, 'and other places used for preparing and finishing the same (24 Geo. 3, sess. 2, c. 24, 's. 4), and the officer is thereupon authorized to enter and take an account of the 'kinds, sizes, and number of bricks in each such place, which may be done in any 'stage of the operation, the duty being chargeable on them immediately after they 'are turned out of the mould (24 Geo. 3, sess. 2, c. 24, s. 11). The trader is required 'to lay bricks and tiles in such a manner that the Excise officer may easily and 'safely take such account (25 Geo. 3, c. 66, s. 6); and he is not to add uncharged 'bricks to such as have been charged (25 Geo. 3, c. 66, s. 2); nor to hinder or 'obstruct the officer in the performance of this duty (24 Geo. 3, sess. 2, c. 24, s. 14).

Bricks, &c. to be charged in the earliest stage of the process.

'When it is practicable, the officer is directed to take an account of and charge 'the bricks, &c. in the first stage of the operation; and if it cannot be done in 'that stage, as soon afterwards as a true account can be obtained. When the officer 'has charged the duty on the bricks in a hack, he is to put the letters *Ch* or a cross 'thereon, that the trader may know that he is not to add uncharged bricks thereto.

How often brick, &c., yards are to be surveyed.

'The officer is enjoined to survey every brickmaker in his residence once every 'day, Sundays excepted, and those out of it five times a fortnight at the least; and 'on each survey he must show the date and minute of his visit, the number of 'moulders at work, the particular flat or hack on which the bricks, &c. are laid, 'the condition of each flat, whether full, a quarter, or half full, as the case may be '(the capacity of each flat when full being inserted at the top of the book), and the 'number of bricks in the height of each hack. When a new hack is set out, he 'is required to count the number of bricks in length in it, and insert the same over 'the height in the book, with the letters *d* or *s*, to denote whether the bricks are in 'double or single rows, with the condition of the kiln.

Charging the duty.

'When bricks are charged on flats, the officer is to show in his book the length 'and breadth of each, and when charged in hacks, the length, height, and number of rows of each. When a notice to remove bricks is received, he is to enter 'the same in his book, stating the particular hack which is intended to be removed, 'and to take care that the duty be charged before the time appointed for surveying 'them. Tiles are taken an account of in nearly a similar manner; each denomination of bricks and tiles is added up separately by the officer, and one in ten 'deducted therefrom, being an allowance which is by law deemed a full compensation for all waste, losses, or damages whatever. The remainder is the charge.

'Once in six weeks, every maker of bricks and tiles is required to make a return or entry of the quantity of bricks and tiles of each denomination made by him within that period, and to verify the same (24 Geo. 3, sess. 2, c. 24, s. 12, 13). Entry, on oath, of the quantities made.

'Bricks or tiles made for the sole purpose of draining wet or marshy lands, and having the word "Drain" stamped thereon, are not chargeable with duty; but the maker or any other person who shall sell, use, or employ such bricks and tiles for any other purpose incurs a penalty (7 Geo. 4, c. 49, s. 3). Bricks, &c., for draining land.

'The officers are enjoined to keep in the front of their survey-books an account of all bricks and tiles charged by them, and a similar account of the number and kinds of which the maker has made due entry, transferring the same from book to book until the end of the season, when the accounts must be added up and compared; and if any material variation appear, the true cause must be ascertained, and the Board informed thereof.' Compare of traders' entries of quantities made with the quantities charged.

By these regulations it will be seen that the duty is to be charged by taking an account of the number made as soon as possible after the process of moulding, and that the duty so charged is to be collected from the maker in the Excise round, or period of six weeks, succeeding the round or period in which the charge is made, so that it may of course happen that the collection is made within a short interval after the charge. Under this system it will be observed, that the duty is made to attach upon the article taxed at a period when it is a mere lump of wet clay, without any of the properties of a brick but the shape, and that a considerable portion of time, seldom less than that of an Excise round, must necessarily elapse before it is convertible to any of the purposes for which it is intended. During the preparatory stages of hardening, drying, and burning, the imperfect bricks are peculiarly liable to injury from numerous accidental causes, and especially from the effects of the weather.

As a compensation for losses and injuries of all kinds arising from such causes, the officers in charging the duty are directed to make an allowance to the brickmaker of one in ten; this allowance necessarily operates very unequally in different situations of soil and climate, and accordingly it will be seen that there is a good deal of difference of opinion amongst the practical men whom we have consulted, as to the general sufficiency of the allowance. It will also be seen that the effect of climate is in Scotland considered as placing the brickmakers in that part of the kingdom under a disadvantage, as compared with the same class of manufacturers in England. We have inserted in the Appendix a memorial on this subject, which was submitted to us in Scotland on behalf of the brickmakers of Aberdeen, in which document the disadvantage complained of is stated to consist in the length of time which is required in Scotland more than in England, during which the brick must be kept in the flats or places where it is moulded, before it can be placed in the hacks or rows preparatory to burning. This delay is obviously of considerable importance, both in regard to the greater risk of accident from the effects of weather, or other causes, during the exposure of the brick in its soft state, and also from the increased length of time during which the goods must be kept by the trader after being charged with duty, and before they are in a state for sale. Appendix No. 1.

The nature of the process in this most ancient of manufactures is so simple, and the materials and implements used in conducting it have been so invariable, that the imposition of an Excise duty, and the consequent regulations and interference, have not occasioned to the brickmaker the same degree of injury and annoyance upon which we have found ourselves called upon to remark with respect to other classes of manufacturers who are subjected to the same description of tax. We have accordingly found the complaints and objections from those engaged in this branch of trade to be comparatively few, and to be confined principally to the general ground

of complaint to which we have already alluded, namely, the partiality of this tax, in its operation upon one class of building materials whilst all others are exempt, and to some points of minor detail which we shall point out to your Lordships after referring to the evidence. We should however add, in alluding to the general grounds of objection against this tax, that we consider it to be peculiarly liable to those objections which, in one of our early Reports, we have urged against that class of Excise duties which are charged upon articles of useful manufacture rather than upon objects of luxury.

Under the circumstances above adverted to, we have not thought it necessary to enter upon a long course of examination with respect to this head of duty; and the evidence to which we shall have to refer your Lordships is principally confined to the examination of a deputation from the trade, consisting of the most eminent brickmakers in the neighbourhood of London, and to the evidence of one or two other individuals conversant with this branch of the revenue.

The deputation consisted of Mr. Stephen Bird, of Kensington; Mr. William Soutter, Ball's Pond; Mr. William Rhodes, Ball's Pond; Mr. John Lee, Chiswell Street; Mr. John Ambler, Ball's Pond; Mr. William Scott, Hammersmith; and Mr. John Ruttey, Paddington. We beg to refer to the whole of the examination
Appendix No. 10. of this deputation in the Appendix, and we may add that, although the evidence as taken down does not occupy much space, the conference occupied a considerable time, during which the fullest opportunity was given to the several parties present of bringing forward every subject which they might think important to the interests of any branch of the trade.

Allowance for Waste.

The first point brought under discussion was as to the sufficiency of the allowance of 10 per cent. for waste. The effect of this allowance necessarily varies according to the season and the local situation of the works, and there accordingly was much difference of opinion amongst the deputation as to its general sufficiency. It seemed to be agreed by all, that the allowance now was not so valuable as it had been; but this difference appeared to be occasioned by causes in some degree accidental and temporary, which prevented the spoiled or refuse-bricks (called bats and offal) from bringing so good a price as formerly; and although the majority of the deputation were of opinion that the allowance is not, upon an average, sufficient to cover the loss, there do not appear to be grounds of complaint so strong as to justify our suggesting an alteration in the present state of the law in this respect.

Distinctions in the Rates of Duty.

The next point related to the increased duty upon bricks beyond the usual size. We had received representations that this distinction was of no value for purposes of revenue, and that it was productive of inconvenience in preventing the preparation of bricks of various shapes and sizes for peculiar purposes, such as arches and ornamental work. It will be seen, however, that the deputation concur in opinion that the inconvenience now felt on this account is not so great as that which would arise from doing away with the definition as to size, to which the trade has now so long conformed. The distinction now existing, it will be observed, is settled according to the superficial measure, and not, as in fairness it ought to be, by the cubical contents; and it will be found from a subsequent page that we have the highest authority for recommending that an alteration of the law should take place in this respect.

On another distinction made by the duty, namely, that of dressed or polished bricks, which are charged with 12*s.* per thousand, instead of 5*s.* 10*d.*, the deputa-

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tion are unanimously of opinion that the distinction is objectionable and ought to be abolished. From the account already referred to, it will be seen that, in point of revenue, the increased duty cannot be worth retaining, whilst there is no doubt that it operates as a check upon ornamental architecture, by preventing bricks intended for conspicuous situations from being so highly finished as they would otherwise be. Appendix No. 3.

Time for Payment of the Duty.

The only other point arising out of the above examination, which appears to call for observation, is that relating to the time fixed for payment of the duty. Appendix No. 10.

All the manufacturers composing the deputation, with one exception, are resident within the limits of the chief office, and are consequently called upon for their duties at the times prescribed for Excise traders within the metropolitan district, which, as has been already mentioned, are at shorter intervals than the payments required from similar traders in other districts. We have elsewhere observed upon the objectionable principle of increasing the pressure of the tax merely on account of the locality where the business from which it arises may happen to be carried on; and the objections appear to apply peculiarly to the case before us, in which, whilst from the nature of the manufacture, the works where it is carried on must necessarily be in all cases established in places on the outside of the town, (according to the usual acceptation of the phrase,) it will happen that the proprietors of some of these works, though equally within what are considered as the suburbs of London as any of the others, may be subjected to a serious increase in the pressure of the tax, from the circumstance of being on a different side from their competitors of the imaginary line which forms the Excise boundary. Report on Soap.

The only other examination of a manufacturer to which we shall have to refer our Lordships under this head of duty is that of Mr. James Trimmer, who, until within the last two years, had been the proprietor and acting conductor of one of the most extensive brick-works in the neighbourhood of London, the business of which he had carried on for nearly half a century, either on his own account or as assistant to his father, whom he succeeded. He retired from the business almost two years before the date of his examination, and ceased to have any interest whatever in that work, or any other in the same trade. We shall submit a short analysis of his evidence, under the conviction that it may in all respects be fully depended upon. He notices, first, the circumstance to which we have alluded in the commencement of this Report, namely, that the stipulation made with the brickmakers when the principal increase of duty on them took place, that there should be a corresponding Excise duty on the other ordinary kinds of building materials, has not been observed on the part of the Government; and he gives it as his decided opinion, that the recent abolition of the duty which, in pursuance of that stipulation, had been charged on stone and slate, whilst the whole of the increased duty is permitted to continue on bricks, has operated to the serious injury of the trade in the latter article, and that this injury is in a state of progressive increase, from the great encouragement which has of late been given to the use of other untaxed materials in some of the principal works for which bricks have been hitherto required. This encouragement he attributes in a great measure to the effect of a duty so disproportionately heavy as that now existing on bricks, which, though nominally 5*s.* 10*d.* per thousand, he estimates, on grounds Appendix No. 11.

which he explains, to affect the public in the price of the article to the extent of 8*s*. per thousand, being almost one-third of the value.

Mr. Trimmer's remarks on the extra duty on the larger bricks appear to us to be well worthy of attention: the present charge of a double duty on those bricks he considers to amount to a penalty on that branch of the manufacture, and to answer no useful purpose, either in the way of revenue or for the regulation of the trade; and he thinks that it would be more for the interests of all parties, that a little more latitude should be given as to the prescribed dimensions of the ordinary brick, and that there should be a moderate increase of duty on all exceeding those dimensions. In measuring the brick, he is of opinion that the point to be ascertained should be the cubical contents, which, as we have already intimated, would in our opinion, be in all respects the most equitable mode of measurement, whilst the change would also be attended with the advantage of allowing the manufacturer to make variations in the shape of bricks intended for peculiar purposes, or ornamental parts of buildings, which at present he is prevented from doing, lest the altered shape should cause an increase in any part of the regulated dimensions, although the cubical contents might be less than those of the ordinary brick. Mr. Trimmer also thinks that such a change would be beneficial to the revenue, by making the duty attach upon bricks varying from the ordinary shape and size, which now escape altogether by being denominated tiles.

In respect to the distinction in the duty on polished bricks Mr. Trimmer entirely concurs with the other members of the trade in thinking that such distinction ought to be abolished, as producing an injury to the manufacturer without any corresponding benefit; and he adds, that the only reason on which the continuance of this duty could be justified, namely, the supposed interference of the polished brick with the use of the paving-tiles, has been wholly done away by the abolition of the duty on the latter article.

Amongst the Excise regulations on brickmakers there is one which appears to be objectionable on several accounts, and more especially, because in practice it has been found incapable of being strictly enforced; this is the regulation which requires an entry to be made, on the oath of the maker, every six weeks, of the quantities he has made, the object apparently being to see if the account taken by the officer agrees with the account so given. Since the date of these regulations a declaration by the manufacturer, under the 1st and 2d Wm. 4, c. 40, has been substituted for the oath previously required, and the objections to the regulation have certainly become of less weight in consequence of this change; but still the regulation, even in its present shape, appears to call for revision. It will be seen that Mr. Trimmer states, that in practice the accounts of the officer and of the trader never do agree; that the bricks are never moved away within the six weeks; and that the only account kept by the traders, previously to their being disposed of, is the entry in his books of the sums paid to the labourers for making them—the number calculated from these entries, he says, must agree with the number taken, either in the hacks or when sold; and that when this account is required by the officer it is loosely given, so as to agree with his books.

See Regulations.

Appendix No. 11.

It is obvious that an account of this kind cannot be of any value as a security to the revenue; and we agree with Mr. Trimmer in thinking that it would be better to substitute for it one general account, to be given by the maker at the end of the year, when he would have the means of giving such an account as he could swear to.

Mr. Trimmer gives a very decided opinion, that the allowance of 10*s*. per cent. is not sufficient to cover the actual loss in the process of making; and the effect of

this deficiency he states to be rather an injury to the public, as consumers, than to the manufacturer—since to the latter it operates as an increase to the rate of duty, which must be repaid to him by his customers.

On the subject of credits, Mr. Trimmer distinctly states that, according to the present times of calling for the duties, the brickmaker must, in the general course of the trade, advance those duties before he can bring the bricks on which they are charged into a state for sale; and he adds that, in his opinion, there would not be any serious danger to the revenue if the length of time now given for payment were doubled. He also points out the effect of the necessity of paying the duties in advance, in preventing persons of small capital from embarking in the business.

The latter observation appears to be the more worthy of attention, when it is considered that the business in question, from the general diffusion of the materials, and the simplicity and little cost of the process, is one which, if the artificial impediments were removed, would in all probability form a very extensive and general branch of productive industry.

The partial and inconvenient operation of the tax will be further apparent when considered in reference to its effect with respect to bricks used by the maker of them. A person wishing to build a house has frequently the means of completing all the essential parts of the fabric with materials drawn from the land upon which it is to stand; the stone, the lime, the tiles or slates, and the timber, may be supplied from the adjoining fields, and used in the buildings without question or interference: but if bricks be required the work can no longer proceed on the same terms; and, although the materials and the means of preparation are probably more generally diffused with respect to bricks than with respect to any of the other articles employed, the proprietor of the work usually finds himself, in regard to them, obliged to abandon the system of using materials supplied from his own property. It is true, that the law does not prohibit him from digging and burning his own bricks more than from quarrying his own stone, or felling his own timber; but then it imposes the necessity of his giving notice to the Excise of his intention of becoming a brickmaker, and of his subjecting himself as such to the interference and regulations of that department, whilst the temporary liability to the payment of the duty converts at once the proprietor in question into a debtor to the Crown, and renders his property subject to the consequences of an extent. The above observations, although they may be considered as taking an extreme and improbable view of the effects of the tax, will not be found in any respect to exaggerate the consequences actually resulting from it; and it may be added, that the case might be put in a still stronger light, if, considered in reference to the most humble class of those who build houses for their own habitation, and who, in districts abounding with stone, are frequently enabled to construct their walls with the materials excavated to form the foundations, whilst, although the scite of the intended dwelling might supply the best quality of brick-earth, such a builder is virtually prevented from making use of it, not only by the circumstances to which we have above alluded, but also by the necessity of advancing a tax amounting to one-third of the value of the article: it may be added, that in this case the addition made by the tax to the cost of the bricks extends in fact to two-thirds, since it is understood that a saving of one-third is made by a person making his own bricks instead of buying them.

In order to meet the objections above referred to, it has been suggested, that bricks made for private use and not for sale should by law be exempted from duty. Notwithstanding, however, our concurrence in the justice of such a proposal, a

strong feeling as to the inconvenience, and perhaps fraud, to which such a provision of law would in practice be attended, leads us to confine ourselves to the mere mention of the above suggestion without offering any specific recommendation in favour of it.

Ireland, as already mentioned, has been always wholly exempted from the duty on bricks; and in Scotland, although the law is the same as in England, the operation of the tax is only partially felt—the use of bricks as an ordinary material of building being, as will be seen from the preceding table of collection, in a great measure confined to the neighbourhood of Glasgow and the south-western parts, with a limited district in the northern, about Aberdeen, the other parts of the country being abundantly supplied with an untaxed material of excellent quality. The memorial to which we have already referred, from the brickmakers of Aberdeen, appears to deserve the more attention on account of the disadvantages under which, from the above circumstances, the trade is necessarily carried on. We also refer to the short examinations of the officers of Excise in Scotland as to this head of duty.

See page 7, *supra*.

Appendix No. 1.

Appendix Nos. 8, 9.

Appendix Nos. 6, 7.

The examinations of Mr. Hetherington in London offer but few topics for remark. It will be seen, however, that he concurs with all the other witnesses whom we have examined as to the expediency of abolishing the distinguishing duty on polished bricks. We would also especially call attention to the fact mentioned by Mr. Hetherington, that he had recently been engaged with the solicitor and others of his department, in revising and remodelling the whole of the regulations relating to the duty on bricks, with a view to greater simplicity and consolidation. On applying to the Board of Excise for information on the subject of the intended revision, we have been favoured by Sir F. Doyle with a memorandum on the subject, of which we insert a copy:—

'In the proposed schedule of Excise duties which has been laid before the Lords 'of the Treasury, the only alteration as regards bricks is the discontinuing of the '12*s*. duty on polished bricks.

'With respect to the credit allowed to brickmakers the law requires that once 'in six weeks they make entry of the bricks respectively made by them within 'that time, and that within six weeks afterwards they clear off or pay the duty; 'consequently each brickmaker is entitled to have one round in arrear, which I 'think is quite sufficient. A great many brickmakers do not even avail themselves of the power of having one round in arrear, but pay the first sitting after 'the duty is charged; and I am inclined to think that it is the brickmakers in the 'neighbourhood of London only who are desirous of having the credit extended, 'in order that they may keep large quantities in their clamps, without the duty 'having been paid thereon, which would give them a manifest advantage over those 'makers who have not the means of so keeping their bricks, and who from the 'want of capital and other circumstances, are compelled to bring them to immediate sale.

'The entry on oath was abolished, and declaration substituted, by the Act of '1 and 2 Wm. 4, c. 40; and, as the workmen are paid by the thousand of bricks 'made, the entry I presume can be made without difficulty.

'With regard to the duties on common and large bricks, they are now charged 'according to their dimensions, namely, all small or common bricks not exceeding ten inches long, five inches broad, and three inches thick, are chargeable 'with the duty of 5*s*. 10*d*. a thousand, and all bricks exceeding *any* of those dimensions 10*s*.; and it having been stated that bricks of various shapes are frequently 'required for particular purposes, which would not exceed in solid inches the common brick, although one or more of the dimensions might exceed those now 'limited, and as the number of large bricks charged with duty is not very great, I 'would recommend that all bricks not exceeding 150 cubic inches be charged with

'duty as small or common bricks, and that all bricks exceeding 150 cubic inches 'as large bricks.'

We have great satisfaction in perceiving, from the above memorandum, that on those points upon which we had felt called upon to offer to your Lordships specific recommendations, as the result of our examination into the collection and management of the head of duty under consideration, we have the concurrence of the Chairman of Excise; and we accordingly do not hesitate to recommend that an alteration should be made in the law relating to the duty on bricks to the following effect, namely, that such duty should from henceforth be charged at two rates only, that is to say, at the lesser rate upon bricks of the ordinary dimensions, and at the increased rate upon all bricks exceeding those dimensions, the measure being ascertained according to the cubical contents—all other distinctions on account of the Excise duty being wholly abolished. We would only further recommend that the revision alluded to by Mr. Hetherington, as having been suspended for above a year, should immediately be resumed, and that, in the course of it, full consideration should be given to the several points to which we have called attention in our comments on the evidence brought before us.

It is scarcely necessary to add, that, in the course of this revision, attention should also be paid to the alterations which have taken place in the circumstances of the brick trade, since the period when the duty and regulations were imposed, by the effect of the subsequent repeal of the duties on tiles, stone, and slates, and also by the great and increasing extent to which untaxed building materials have recently been brought into use as substitutes for brick.

We are satisfied that such a revision by the department of Excise, prosecuted in the same spirit in which it is described by Mr. Hetherington to have commenced, will, under the sanction of your Lordships, lead to the introduction of those alterations and amendments to which we have before alluded, as being required in the existing system for the collection of the duty on bricks, so long as it shall be considered necessary that such head of duty should continue. We beg leave, however, in conclusion, to repeat the opinion—which may be collected from the observations contained in the preceding pages—that, under any modification of the system of charge or collection, or of the rate of duty, the tax on bricks will be amongst the most objectionable of the Excise duties—first, because it is charged upon one of the most useful of our native manufactures; secondly, because the tax must in its operation be unequal and partial, from its being a charge on one kind of materials from which others used for the same purposes are exempt —a partiality which becomes the more oppressive, when it is considered that the larger portion of the existing rate of duty has been continued in direct contravention of the stipulation which is understood to have been made at the time when it was imposed; and, thirdly, because this tax, although strikingly heavy in respect to the value of the article upon which it is charged, is of comparatively small importance amongst the general sources of revenue, and, in respect to its produce, bears no adequate proportion either to the expenses of its collection or to the number of persons who are in consequence subjected to survey. As an additional objection it may be urged, that, during its continuance, it seems difficult to resist the argument in favour of its extension to Ireland, arising from the expediency of introducing a system of uniform taxation in the several parts of the United Kingdom.

HENRY PARNELL.
HENRY BERENS.
HENRY L. WICKHAM.

Office of Excise Inquiry,
5, Whitehall Place,
18th Feb. 1836.

LIST OF APPENDIX

TO THE

Eighteenth Report of the Commissioners of Excise Inquiry.

BRICKS.

REPORTS, PAPERS, &c.

No. 1.—Memorial from Mr. Wm. Allardyce for the Aberdeen Brick and Tile Company, complaining of the Mode in which the Duty upon Bricks is charged in Scotland; dated 15th November 1833.

No. 2.—Report as to the Extent of Reduction of Establishment which could be effected in the event of the Repeal of the Duty on Bricks.

ACCOUNTS.

No. 3.—A Return of the Quantities made, and the Rates and Amount of Duty paid upon each distinct Denomination of Bricks in England, Scotland, and Ireland respectively, in each of the four Years ended 5th January 1836; dated 18th February 1836.

No. 4.—A Return of the Total Number of Brickmakers in the United Kingdom, distinguishing England, Scotland, and Ireland; dated 18th February 1836.

No. 5.—A Return of all Prosecutions against Brickmakers, specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted, in each of the last three Years; dated 21st March 1835.

EXAMINATIONS.

No. 6.—Mr. W. Hetherington, Surveying General Examiner of Excise . . . 29th Oct. 1833

No. 7.—Ditto ditto . . . 4th March 1835

o. 8.—James Cornwall, Esq., Collector of Excise, Edinburgh . . . . . 7th Nov. 1833

No. 9.—Mr. James M'Laren, Collector of Excise, Aberdeen . . . . . 15th ,,

No. 10.—Mr. Stephen Bird and others, Deputation of Brickmakers, London . . 4th March 1835

No. 11.—Mr. James R. Trimmer, Brickmaker, London . . . . . 3rd Dec. ,,

APPENDIX TO EIGHTEENTH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

The Memorial of the Brick Manufacturers in Aberdeen, and its vicinity, to the Honourable Commissioners appointed by His Majesty for the purpose of inquiring into the operation of the Excise Laws in Scotland;—

Showeth,

No. 1.
Memorial of the Brick Manufacturers in Aberdeen and its Vicinity.

That your Memorialists conceive they have cause of complaint against the manner in which of late years the duty of Excise has been charged upon bricks, as compared with the old established practice.

In England it may be remarked the climate admits of a different process of manufacture from that practised in Scotland—namely, that of the bricks being at once placed upon the hacks; while in the latter country the mode adopted of laying the newly-moulded bricks upon flats is absolutely necessary from the circumstance of their requiring longer exposure to bring them into a state fit to be put in the hacks: in this state of exposure on the flats the bricks are frequently so much damaged by the weather as to become useless, while the duty being charged renders the loss so much the more severe.

Together with this your Memorialists have also to contend with the disadvantage of having to carry on their business in the midst of a country in which stone abounds, which circumstance often subjects the trader to the necessity of competing with that article to almost a loss. Your Memorialists do therefore, with the more confidence, look to your Honourable Commission with a view of obtaining relief as to the mode of charging.

Your Memorialists are aware it will be argued that the allowance of 10 per cent. for waste is intended to cover all losses, but they must revert to their argument, that in Scotland bricks are necessarily subjected for days to a state of exposure in an inferior climate to that of England, while in England, a superior climate, no such exposure, and consequently no loss, takes place.

Your Memorialists would submit to your Honourable Commission that while they crave the boon of the charge being delayed until the bricks are placed on the hacks, and that no bricks damaged on the flats and returned to the pits be chargeable, as was formerly the practice, no eventual loss is suffered by the revenue, as bricks so damaged will in all cases be remade by the trader to make up his intended quantity for the market, and no fraud can possibly be committed.

Your Memorialists regret that the shortness of the time in the present case prevents them having the grievance alluded to supported by a greater number of signatures, as they are fully aware it is one which is felt to a considerable extent in this particular district.

Your Memorialists wish it to be understood that they by no means come forward with the view of raising a halloo against the Excise, but for the purpose of being relieved of an evil they have now for a considerable time laboured under.

May it therefore please your Honourable Commission to take the complaint of your Memorialists into consideration, and recommend His Majesty's Government to take such measures as they see fit for the removal of the evil adverted to;

And your Memorialists shall ever pray, &c.

William Allardyce,
For Aberdeen Brick and Tile Company.

Appendix No. 2.

With reference to the order requiring a Return of the Number and Expense of the Officers employed in collecting the Duty on Bricks it is necessary to advert to former Accounts which have been furnished of a like nature, in which it has been stated that, in consequence of the surveys including the charging of duty under several heads, no calculation could be made that could be considered altogether correct; but in this, as in former cases, an estimate has been attempted, and it appears that, in the event of the repeal of the duty, 31 officers and 1 temporary assistant might be discontinued, and a saving in their salaries effected to the amount of £3,145.

Excise Office, London,
15th April, 1835.

G. A. Cottrell,
First General Accountant.

No. 3.

A Return of the Quantities made, and the Rates and Amount of Duty paid upon each distinct Denomination of Bricks in England, Scotland, and Ireland respectively, in each of the four Years ended 5th Jan., 1836.

ACCOUNTS.

Appendix No. 3.

A RETURN of the Quantities made, and the Rates and Amount of Duty paid upon each distinct Denomination of Bricks in England, Scotland, and Ireland respectively, in each of the four Years ended the 5th January, 1836.

	Common Bricks.			Large.			Polished.			Extra Polished.			Extra Large Polished.			Total Amount of Duty.
	Quantities.	Rate of Duty per 1000.	Amount of Duty.	Quantities.	Rate of Duty per 1000.	Amount of Duty.	Quantities.	Rate of Duty per 1000.	Amount of Duty.	Quantities.	Rate of Duty per 100.	Amount of Duty.	Quantities.	Rate of Duty per 100.	Amount of Duty.	
		s. d.	£ *s. d*		*s.*	£ *s. d.*		*s. d.*	£ *s. d.*		*s. d.*	£ *s. d.*		*s. d.*	£ *s. d.*	£ *s. d.*
England	962,550,192	5 10	280,743 16 1	2,255,190	10	1,127 11 11	7,117,311	12 10	4,566 18 9	80,025	2 5	96 13 11	900	4 10	2 3 6	286,537 4 2
Scotland	25,851,145	,,	7,539 18 4	491,449	,,	245 14 6	150	,,	0 1 11	..	,,	. . .	..	,,	. . .	7,785 14 9
Year ended 5th January 1833	988,401,337	..	288,283 14 5	2,746,639	..	1,373 6 5	7,117,461	..	4,567 0 8	80,025	..	96 13 11	900	..	2 3 6	294,322 18 11
England	1,003,202,724	5 10	292,600 15 10	2,513,872	10	1,256 18 8	5,595,497	12 10	3,590 8 11	94,975	2 5	114 15 3	51,825	4 10	125 4 10	297,688 3 6
Scotland	23,888,439	,,	6,967 9 3	579,236	,,	289 12 4	94	,,	0 1 2	..	,,	. . .	..	,,	. . .	7,257 2 9
Year ended 5th January 1834	1,027,091,163	..	299,568 5 1	3,093,108	..	1,546 11 0	5,595,591	..	3,590 10 1	94,975	..	114 15 3	51,825	..	125 4 10	304,945 6 3
England	1,144,239,244	5 10	333,736 8 11	2,713,803	10	1,356 18 0	5,458,100	12 10	3,502 5 7	213,375	2 5	257 16 7	144,275	4 10	348 13 3	339,202 2 4
Scotland	26,852,477	,,	7,831 19 6	538,452	,,	269 4 7	200	,,	0 2 7	1,102	,,	1 6 7	200	,,	0 9 8	8,103 2 11
Year ended 5th January 1835	1,171,091,721	..	341,568 8 5	3,252,255	..	1,626 2 7	5,458,300	..	3,502 8 2	214,477	..	259 3 2	144,475	..	349 2 11	347,305 5 3
England	1,341,646,485	..	391,313 11 1	2,337,861	..	1,168 18 7	5,351,950	..	3,434 3 4	210,224	..	254 0 5	159,150	..	384 12 3	396,555 5 8
Scotland	30,053,348	..	8,765 11 2	516,772	..	258 7 9	250	..	0 3 2½	..	..	. . .	25	..	0 1 2½	9,024 3 4
Year ended 5th January 1836	1,371,699,833	..	400,079 2 3	2,854,633	..	1,427 6 4	5,352,200	..	3,434 6 6½	210,224	..	254 0 5	159,175	..	384 13 5½	405,579 9 0

Note.—The duty on bricks does not extend to Ireland.

Excise Office, London,
18th February, 1836.

G. A. Cottrell,
First General Accountant.

Appendix No. 4.

No. 4.
Return of the Total Number of Brickmakers in the United Kingdom.

A RETURN of the Total Number of Brickmakers surveyed in the United Kingdom, distinguishing England, Scotland, and Ireland, in the Year ended 5th January, 1836.

	Number.	Gross Revenue (Receipt). £.	s.	d.	Net Revenue (Receipt). £.	s.	d.
England	5,711	395,080	7	8¾	391,212	15	6
Scotland	128	8,945	11	7½	8,560	13	1
Ireland							
The United Kingdom £	5,839	404,025	19	4¼	399,773	8	7

Note.—Bricks not being subject to duty in Ireland, no Return of the number of Brickmakers in that country can be furnished by this Department.

Excise Office, London,
18th February, 1836.

G. A. Cottrell,
First General Accountant.

Appendix No. 5.

No. 5.
Return of all Prosecutions against Brickmakers in the Years 1832, 1833, and 1834.

A RETURN of all Prosecutions against Brickmakers, specifying the Amount of Penalties awarded in each Case, the Amount recovered, and the Amount remitted, in each of the last Three Years.

Number.	Offence.	Amount of Penalty. Awarded. £	s.	d.	Recovered. £	s.	d.	Remitted. £	s.	d.	
	Year 1832.										
	England.										
1	Neglecting to pay his brick duty	17	8	6	5	0	0	12	8	6	
		and duty.			and duty.						
2	Not keeping bricks uncharged with duty apart from bricks which had been charged	50	0	0	13	10	0	36	10	0	
3	Illegally stamping and using draining tiles for other purposes than draining	12	10	0	12	10	0				
4	Illegally removing bricks before charged with duty	25	0	0	12	10	0	12	10	0	
5	Ditto	50	0	0	50	0	0				
6	Ditto	40	0	0	40	0	0				
7	Ditto	200	0	0	200	0	0				
8	Ditto	80	0	0	80	0	0				
9	Ditto	50	0	0	20	0	0	30	0	0	
10	Ditto	50	0	0	17	0	0	33	0	0	
11	Ditto	50	0	0	17	0	0	33	0	0	
12	Ditto	12	10	0	12	10	0				
13	Ditto	5	0	0	5	0	0				
14	Ditto	.	.	.	.	.	.	.	.	.	Acquitted
	Scotland.										
1	Not keeping bricks uncharged with duty apart from bricks which had been charged	12	10	0	5	0	0	7	10	0	
	Ireland	.	.	.	Nil.						
	Year 1833.										
	England.										
1	Removing bricks not charged with duty	14	10	0	14	10	0				
2	Ditto	15	0	0	15	0	0				
3	Ditto	12	10	0	12	10	0				
	Scotland and Ireland	.	.	.	Nil.						
	Year 1834.										
	England.										
1	Illegally removing bricks before charged with duty	13	6	0	13	6	0				
2	Ditto	12	10	0	12	10	0				
3	Ditto	20	0	0	20	0	0				
4	Ditto	14	10	0	.	.	.	4	10	0	Unsettled
5	Ditto	13	10	0	13	10	0				
6	Ditto	12	10	0	6	6	0	6	4	0	
7	Ditto	25	0	0	25	0	0				
8	Ditto	12	10	0	.	.	.	.	.	.	Unsettled
9	Ditto	25	0	0	25	0	0				
10	Ditto	12	10	0	12	10	0				
11	Ditto	12	10	0	12	10	0				
12	Ditto	25	0	0	25	0	0				
13	Ditto	25	0	0	25	0	0				
14	Ditto	12	10	0	5	0	0	7	10	0	
	Scotland and Ireland	.	.	.	Nil.						

Excise Office, London,
21st March, 1835.

G. A. Cottrell,
First General Accountant.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in LONDON.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 6.

29th October, 1833.

Mr. *William Hetherington*, Surveying General Examiner, called in and examined.

Examinations. No. 6. Mr. W. Hetherington, 29th Oct., 1833.

THE next article of duty is bricks; the last Act appears to be 7 Geo. IV. c. 49; are you aware of any Act subsequently?—There has been a repeal of the duty on tiles since that; I believe there was a mistake there, that it was meant to take the duty off only on tiles for roofs, but it has led to the withdrawment of the duty on all tiles.

What are the general regulations?—There is no licence; the parties are to make entry of the ground on which they work; the officer attends and takes an account.

At what time are they charged?—As soon as they are dried, before they are removed to the kilns; in some countries they never put them into hacks or piles, in others they put them into hacks generally.

How often is the brick ground surveyed?—In the towns every day; in other places five times a fortnight.

Is there any notice for removing bricks?—There is no notice required to remove charged bricks to the kiln, but, if they want to remove a hack which has not been charged, they must give the officer notice.

May they remove them before the duty is paid?—Yes, there is no restriction upon that; I think they have one round in arrears.

Are the brickmakers required to make a declaration on oath?—They are to make a declaration of the number made: I think it is not on oath now; it used to be on oath.

Are bricks used for draining free of duty?—If the word "drain" be upon them; that was required by the last Act. We have different descriptions of draining tiles exempt from duty; sometimes persons found fault, they did not answer the purpose, and then it was directed that they should put the word "drain" upon them, and then they might make them in what form they pleased.

What is the present duty?—The common brick, 5*s.* 10*d.* the thousand, not exceeding five inches broad, ten long, and three thick, and if they exceed these dimensions they are 10*s.*; and if the small brick be polished on one or two sides, 12*s.* 10*d.* a thousand; and a brick that is above those small dimensions, and polished on one or two sides, is subject to the duty that the paving tiles were liable to; that is, 4*s.* 10*d.* a hundred on large, and, I think, the small ones 2*s.* 5*d.* a hundred.

Are those rates of duty considered high by the purchaser?—No; I have not heard any complaints of them.

Has there been any plan in contemplation of altering the rate of duty?—We drew out a schedule; I assisted the solicitor, and we simplified them a little; we did away with the polished brick totally, conceiving that it discouraged a person from taking a brick to polish to make a good front of a house; it was like making a man pay for his labour. The duty did not amount to above £1,000 or £1,200 a-year; and we simplified some of the duties, making them 2*s.* 6*d.* instead of 2*s.* 5*d.*, and so on.

When was the schedule drawn?—Twelve months or more ago; it is still before the Board; it has not come to the Treasury yet: I think it was before the repeal of the leather duties; we simplified them likewise.

Do you imagine you could get more revenue by a change of the plan?—No; it was not done with any intention to get more revenue, but merely to make the things easier.

W. HETHERINGTON.

APPENDIX No. 7.

4th March, 1835.

Mr. *William Hetherington* again called in and examined.

No. 7. Mr. W. Hetherington, 4th March, 1835.

Do you conceive that the present duty of 12*s.* a thousand on polished bricks is one which might be advantageously repealed?—I should have thought so, but the account I have received to-day has rather staggered me.

You were of opinion, before you saw that return, that it might be advantageously repealed?—Yes; and I am quite of opinion that our extra duty is a great discouragement to the making of a neat brick; I think there would be more handsome bricks made if there was not that extra duty.

Examinations.

No. 7.
Mr. W. Hetherington.
4th March, 1835.

The Commissioners have examined the leading gentlemen in the trade, and they are unanimously of opinion that that ought to be repealed?—And I think so myself.

The examination and discussion whether a brick is polished or not sometimes leads to disputes?—Yes; we have frequently samples of bricks sent up.

The distinction raises discussion, and gives trouble to the Excise department?—Yes.

It appears from the return that the amount charged for large bricks is very small; do you think that it is desirable to keep up that distinction of duty?—I scarcely think it is; there will be only 6*s*. 2*d*. difference.

The trade appears to apprehend that if that duty upon the large brick was repealed people would make all sorts of bricks, some large and some small, and that that would be inconvenient to the builders from the want of gauge?—People might make them as they wished; but we have frequently applications and sample bricks sent up to make bricks, according to the lower duty, for arches and so on; we prevent all this by the large duty; I think it would be better to assimilate them on that account. There is one thing would be much against the making a large brick,—in consequence of their size they would not dry; when I had a great many brickmakers under survey at Liverpool, and some builders, I observed that the builders, who worked for themselves, worked up to their utmost gauge, when the others did not.

You are rather of opinion that the thing might be reduced to one head?—I think it might with a very little loss, and that would give opportunities for people to make bricks of what forms they pleased.

The brickmakers say that those cannot be made in the clamp with the other bricks?—I dare say they could not; but many who make the fancy bricks use kilns.

If they were made of certain dimensions they might be called tiles?—Yes; the taking off the duty on tiles has puzzled the officers; there were many things passed as bricks which they have endeavoured to pass as tiles since the duty on tiles was taken off.

The brickmaker takes out no licence?—No.

Is it a difficult duty to collect?—No, not at all.

Do you suppose the duty is liable to evasion?—There have been some trials, but the duty is so trivial, and the penalties so heavy, that it is not worth their while to commit frauds; there have been some instances of it certainly.

The trade complain that they pay the duty in the round subsequent to the charge?—We have what is called one round in arrear; the duty is charged up to the 5th of January; the sitting now commences about 10 days afterwards: do not call upon them for the duty that round, but the next round, so that there is an intermediate round—one round in arrear.

Is that the case all through the trade, or is it different in the country and in town?—I think there is no difference in the law in that respect.

Is there a difference between London and the country?—Not any.

Do they make them quicker in the country?—The large country makers make them in clamps as well as near London; the kilns are mostly used in Staffordshire and some other parts of the country, according to the description of the clay.

Do you not consider it a hardship on the trade that they should pay the duty before they are able to sell the article?—That is the case with other duties.

Some of the trade think the duty might be charged at a later period, that is, when they are skintled, instead of as at present; that would give them rather more advantage in the time of payment?—That is, after they are removed in the hack and put loose, they would then be very difficult to count, and we might be imposed on: when I was at Liverpool the brickmakers laid all thin bricks on the ground, and we charged them there; that was the easiest way of charge; we charged them on the flats as soon as they were placed there.

Is there not a difficulty in charging them so soon; may there not be great loss?—We allow one in ten for that.

Do you consider that allowance sufficient?—Yes; in a good year they do not lose two in a hundred.

Have you had any representations from the trade upon that subject?—No; except in case of some extraordinary loss.

Supposing a flood swept away a whole field of bricks, could you make an allowance?—I think there has been one case on record, I think of the Duke of Athol; but I know that the answer has been given in many instances that that allowance is for all loss and damage—the Duke of Athol's was a complete loss.

Do you think it would be desirable to leave it to the discretion of the Excise to give allowance, in case of extraordinary circumstances?—Yes, or the Treasury; I think in the case I refer to it was done by the Treasury.

Do you think it might be fair to give that power to the Board of Excise, in consequence of circumstances that may affect bricks more than almost any other article?—I hardly know whether to recommend it.

You conceive there is no ground for a claim of a larger allowance generally?—No; the clay is very different in some parts of the North of England from the clay about London, and there they use nothing but water, and they work them very soft; a man would make twice or three times as many in a day as in some other places; I have no doubt one in ten is quite sufficient in ordinary cases.

Supposing a man were to make 100 bricks for his own use, he must enter and pay the duty?—Yes; the duty must be paid in all cases.

Is there much export of bricks?—No, not to any great extent, except to the West Indies; I believe they are taken out as ballast, for sale in the West Indies, and get the drawback.

Is there much import from Ireland?—No; I believe not.

W. Hetherington.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at their Office in Edinburgh.

Sir HENRY PARNELL, Bart., M. P., in the Chair.

Appendix No. 8.

7th November, 1833.

James Cornwall, Esq., Collector of Excise, Edinburgh, called in and examined.

Examinations. No. 8. James Cornwall, Esq. 7th Nov., 1833.

Is there much duty paid in your district on bricks?—No, there are no brickmakers here; in Glasgow, I believe, there are a good many bricks made, but the amount altogether in Scotland is not much.

JAMES CORNWALL.

Appendix No. 9.

15th November, 1833.

Mr. *James M'Laren*, Collector of Excise, Aberdeen, called in and examined.

No. 9. Mr. James M'Laren. 15th Nov., 1833.

WHERE are the brickmakers situate?—Some in the neighbourhood of Aberdeen, and some at Peterhead.

That duty does not produce much, probably?—No, it does not.

Were they tilemakers as well as brickmakers before the duty was taken off?—Yes, they were.

Is not there some danger that they will evade the duty by classing bricks as tiles?—They cannot well do that; the distinction is so ascertainable that I do not think they attempt it.

They do not make paving tiles with you?—No; there is so much stone in Scotland there are very few paving tiles used.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at their Office in London.

Sir HENRY PARNELL, Bart., M. P., in the Chair.

Appendix No. 10.

4th March, 1835.

Mr. *Stephen Bird*, Kensington; Mr. *William Soutter*, Ball's Pond; Mr. *William Rhodes*, Ball's Pond; Mr. *John Lee*, Chiswell Street; Mr. *John Ambler*, Ball's Pond; Mr. *William Scott*, Hammersmith; and Mr. *John Rutty*, Paddington, a Deputation of Brickmakers, called in and examined.

No. 10. Mr. Stephen Bird and others, Deputation of Brickmakers. 4th March, 1835.

THE Commissioners have requested your attendance to know whether you have any suggestions to make on the subject of the brick duty; whether there is anything in the mode of levying it which you think might be improved; and whether the duty might be improved in any way, whether any part should be reduced or any part increased; the first rate of duty is upon the common 1,000 bricks 5*s.* 10*d.*, upon which there is allowed a discount of 10 per cent.?—Mr. *Lee.* There is.

The duty is charged before the brick is put into the kiln, on the raw brick?—Yes, on the raw brick.

Upon that duty, so charged, an allowance of one in ten is made to cover waste?—Yes, and that takes in every sort of damage.

Mr. *Bird.* It is charged as soon as it is put off the barrow; if it is spoiled, it is always charged as soon as it is put on the hack for drying.

When is the duty paid; do you pay the first round after the charge?—Mr. *Lee.* The average is about four weeks.

Mr. *Rhodes.* It is paid four times a-year.

They have rounds of six weeks?—Mr. *Lee.* Yes, and all made in that six weeks is paid the following six weeks; they have their stated times, and, if we commence in the middle of the six weeks, they take three weeks' charge upon it, and then we pay at the six weeks' end.

Then after the 5*s.* 10*d.* there comes for the larger brick 10*s.* a thousand?—We know nothing about that.

You are aware of the existence of that?—Yes; all above a certain size pay a higher duty, but we do not make them.

Mr. *Bird.* They used to be made about thirty years ago.

Mr. *Rhodes.* Mr. Burton, of the Foundling, made them, but they look very unsightly in a building.

The common brick must not exceed 10 inches long, three inches thick, and five inches wide, but, in fact, it is nine when burnt?—Yes.

Do they shrink in the burning?—Mr. *Lee.* Yes.

Does the Act-of-Parliament measure apply to the raw brick?—Mr. *Soutter.* Yes, the size of the mould.

Mr. *Rhodes.* It shrinks to eight inches and a half in loam, and in clay to nine inches, depending upon the quality of the clay.

Mr. *Lee.* It was intended that the allowance of 10 per cent. should cover the loss, and formerly the offal bricks, the bats, and the base bricks, fetched a price which would cover the loss, but now they do not fetch that price, and have not for some years.

You are at liberty to sell the offal?—Yes, now the tenth does not pay the manufacturer for the loss he sustains by damage.

To what is that owing?—Bad weather principally, and we have not the same sale now for it; that is to be attributed greatly to the improvements in clearing away different streets, which causes such a quantity of old materials to be disposed of, that they get these at a much cheaper rate, and we are obliged to come down to something of the same price.

Do you not suppose it may rather be a general reduction of price in every thing; has offal fallen more in proportion than bricks?—Yes, it has so, certainly.

Mr. *Rhodes.* Bricks were formerly 42*s.* a thousand; now they are selling at 32*s.*, about 25 per cent. less, but there is a greater reduction in the offal.

To Mr. *Rhodes.*]—What is your opinion as to that question, with respect to the 10 per cent. allowance?—I think it is hardly sufficient.

Have you ever made any complaint upon that matter?—No.

It has not pressed the trade very much?—Mr. *Bird.* It depends very much upon what sort of earth we have; in some there is very little waste.

Are you united in the opinion that you consider it not adequate?—Mr. *Lee.* I do not think it is adequate.

Mr. *Soutter.* I am quite clear it is not.

Mr. *Lee.* It was intended by Parliament to be adequate, but it is not.

Mr. *Rhodes.* I understand it was settled originally by Mr. Scott's grandfather, when he was a Member of the House.

At what period was that?—Mr. *Scott.* I should think it was 50 years ago that it was settled.

Mr. *Rhodes.* I have no doubt at the time it was considered a fair allowance.

You do not say that there is more waste than there was before?—Mr. *Lee.* I think it never covered the waste; if we had a tremendous storm it would do a great deal of damage when they are in the Excise charge.

Mr. *Rhodes.* A severe frost will come and spoil hundreds of thousands at a time. I have known a million of bricks destroyed, for which we had no allowance.

If you apply to the Excise they are unable to relieve you, even in the case of a whole field being destroyed?—Mr. *Soutter.* Yes, we mould them over again, and pay a second duty upon them.

The law of course contemplated accidental losses, or it would have made a provision for giving a liberal power to the Excise to act according to circumstances; but that is never done?—Mr. *Lee.* No, it is not.

Mr. *Rhodes.* It ought to be a fifth, instead of a tenth.

Mr. *Scott.* I do not know why it should be: it is merely reducing the duty; it becomes a question of reduction of duty; I consider a tenth as fully sufficient.

Mr. *Bird.* I consider so too.

Mr. *Scott.* As long as I have known the trade it has always met the loss.

It would not cover the effects of any visitation, but, taking the average loss, it is not too small?—It always has been equal; we have been subject to extraordinary losses in the last 10 years, as we may expect to be in the next, but, taking the whole together, I think it has met the loss.

The law made a difference between numbering them before they were burnt and afterwards; it does not appear to the Commissioners that the depreciation of price comes into the account?—No, but then we were compensated for the deficiency of allowance when we could sell them at a better price; but I am still of opinion that the allowance does not cover the loss upon the raw material, but it differs considerably in some sort of earth.

To Mr. *Soutter.*]—Do you find it sufficient?—I do not.

To Mr. *Ambler.*]—What is your opinion?—I find it insufficient.

To Mr. *Rutty.*]—Do you consider the allowance of 10 per cent. sufficient?—I do not; the last few seasons we have not had so much reason to complain as in some former seasons.

Mr. *Rhodes.* Hammersmith, where Mr. Scott's fields are, is a better earth; therefore he does not find a loss. Mr. Bird and Mr. Scott are in the same neighbourhood.

The loss will vary according to the quality of the earth?—Yes, taking away the storms, and so on.

Do you think that the Excise ought to be allowed a latitude in making the allowance?—Mr. *Lee.* I think that would be open to a great abuse, that it must be left to the officers to ascertain the extent of damage.

Do you agree that it would be better that there should be one special allowance applying to all cases?—Certainly.

Are you all of that opinion?—

[*The witnesses expressed themselves to be of the same opinion.*]

None of you make large bricks?—Mr. *Lee.* No; and I do not think they would be made.

It has been suggested that the duty on the large bricks should be reduced to the same amount as the duty on small bricks, to save trouble to the Excise-officer; do you think that the revenue would lose by that?—Mr. *Bird.* I think it is probable that they might lose in some places; that they would adopt the use of a large brick in consequence, perhaps.

Examinations.

No. 10.
Mr. Stephen Bird and others, Deputation of Brickmakers.
4th March, 1835.

Is it worth while to keep up the distinction?—I think it would make great confusion amongst us; there is no difficulty felt now; I think it would confuse the market.

Mr. *Lee.* I think it would be prejudicial if they are brought into use; it would decrease the consumption of the smaller brick.

Is it not true that at present the size is that which is most convenient for building and for lifting?—Yes, and for the bond of brick-work.

Then is it probable they would make them larger?—I think not.

Mr. *Rhodes.* If there were no restrictions I have no doubt the persons who contracted for their own building would contract for larger, and it would be prejudicial to others.

Mr. *Bird.* Now we cannot make them without paying a larger duty, and that is a restraint upon them.

Mr. *Rhodes.* Persons may make them now, if they pay 4*s.* 2*d.* more.

Mr. *Lee.* I do not know an instance of their being made except by Mr. Burton.

Mr. *Bird.* The duty has prevented it.

Mr. *Rhodes.* We think, while the Government maintain the duties on brick, it had better remain as it is, for the builders would only be cutting against each other.

Do you find any inconvenience in the present state of the law in that respect?—Mr. *Lee.* None at all.

Mr. *Rhodes.* And the Excise-officer finds no difficulty; I should think the kilns in the country are all limited to that size.

Mr. *Lee.* It is the best size.

Would there be any great likelihood of increase if the distinction were done away?—Mr. *Bird.* It is best to keep it as it is.

Mr. *Lee.* If they came into general use it would decrease the making of smaller bricks, and would introduce confusion into the trade.

You are all of opinion that it would be better that two duties should be continued?—Yes.

There is a third duty upon which the Commissioners wish to know your opinion, which is upon the smooth polished brick, the dressed brick; that is 12*s.* a thousand; the Commissioners are informed that, in the first place, there is a great difficulty in distinguishing the dressed from the undressed brick, that the Excise sometimes charge with high duty a brick scarcely dressed at all, and that there is very little gained by it?—Mr. *Rhodes.* That ought to be abolished altogether.

Mr. *Bird.* I think that should be abolished, that it would be better.

You think there should only be two distinctions, the large and the small?—Mr. *Lee.* I think that would be very desirable, and it would encourage the making of good brick.

[*All the witnesses expressed their concurrence in this opinion.*]

Mr. *Rhodes.* It is merely done by a knife along the front; my clerk foolishly did it last year, and we had to pay six or seven pounds in consequence; we memorialized the Treasury, but they abided by the opinion of the revenue officers; I was not aware of there being such a provision till the case occurred.

Mr. *Lee.* In the country they pay the duty only once in three months, and they have a great advantage in the inland trade, because they are getting their goods up by water, and they get into the market quite as soon as we do; I think we ought to be put all on the same terms, that they have only three payments in the year while we have four.

Are you all in the limits of the head office?—Mr. *Bird.* No, Hammersmith is out of the district.

Mr. *Scott.* We pay four times a year.

Mr. *Rutty.* Six and seven weeks are the terms in the country districts.

At all events you conceive that your credit should not be more confined than that of the makers in the country?—Mr. *Lee.* Just so.

Have you any objection to the mode of charging the bricks before they are baked?—Mr. *Rhodes.* I think the fairest way would be to charge them when they are white, before they are sent on to the kiln.

Mr. *Lee.* They are never charged by the Excise till they are done with, and if that is not done when they are making up their accounts, at the end of the six weeks, that goes on to the next six weeks.

Mr. *Rhodes.* I have seen whole hacks cut down in a storm after they were charged; and I think that it should be when they are dry on the hack, and they are ready to set in the clamp.

You would like it to be charged just before they enter the kiln?—Yes; they are now taken in their green state when they are topped, and they will remain in that state a month or six weeks, according to the weather, before they are sent to the kiln: in the country the kilns are close kilns; about London they are open clamps, movable every time.

In short they should be taken just before they are baked?—It would make a fortnight difference in the charge; the exciseman ought to take them when they are in a white state, ready for setting and burning, with a heavy penalty for putting them into the clamp till they are ready and charged by the officer; I think that would be some satisfaction for our being overcharged in the tenth; I do not think the Government would lose, except in case of some heavy storm or frost which might wash them down.

The six weeks are given, that the exciseman may have time to take the measure and round them?—Perhaps that is so.

If the time was shortened there might be danger of their being put into the clamp before the exciseman had taken the duty?—Not if there was a heavy penalty.

Mr. *Lee.* The exciseman is through the field daily, taking the account of the quantities: he takes an account, but does not charge them until the hack is topped, and they are ready.

I think that would be met by the exciseman stating that if a hack is ten thousand long when the brickmaker came to skintle them, to widen them, to let the air in, and he made it ten high instead of eight, there would be a difficulty.

How long are they skintling?—Generally 10 days or a fortnight, depending on the weather.

Mr. *Bird.* Sometimes they are never skintled at all.

Mr. *Rhodes.* Good brickmakers would not skintle them at all.

Skintling is not a necessary part of the manufacture?—Mr. *Lee.* No, it is desirable to get them out of the weather.

The exciseman must watch the makers in the regular operations of trade; he cannot be called upon to charge them in an uncertain mode of operation?—Mr. *Rhodes.* The exciseman may take them skintled as well as otherwise.

To Mr. *Scott.*] What is your opinion?—I think it would add very much to the difficulty of the exciseman, and I am quite sure in the skintling all sorts of tricks might be played, that the regularity might not be preserved: that it might be evaded the most desirable place would be not to take them till they were just fit to go into the kiln; but very often we want to burn them immediately, and if we cannot get the exciseman the work is stopped.

You consider that it would be rather an inconvenience?—Yes.

Mr. *Lee.* A stoppage in the others made would not be of so much consequence. I think there would be a difficulty there certainly.

Mr. *Rhodes.* It is not of much moment; but the Excise-officers can multiply and cast up just as much in the hack as otherwise.

To Mr. *Ambler.*] What is your opinion?—I think that they can do it as well in that state as otherwise; it would be a little more trouble.

Mr. *Rutty.* The longer period that can be given, I think, the better; just before they go into the clamp, I think, would be the most convenient.

Do you think that would give much additional trouble or labour to the exciseman?—I think not.

To Mr. *Ambler.*] What is your opinion upon that?—I am of opinion with Mr. Rhodes.

Mr. *Lee.* At present the credit is too short; we have to pay the duty sometimes before our bricks are on fire. If they would give us credit for two or three months, instead of six weeks, that would, perhaps, make amends for it.

You are charged before your article is finished?—Yes; there must be time to finish them, and get them away for sale.

Do you give any security for duties?—No.

Mr. *Rhodes.* There are always clamps in the field.

In the neighbourhood of London the brickmakers are men of capital, but in the country there are, perhaps, some makers who make their thousand or ten thousand of bricks, who have no capital.—In the kilns in the country they burn them off in a week and get them to the market, whereas we pay Government three duties before we receive a shilling ourselves. A man wants more capital to carry on his trade in consequence.

If the country maker has one additional collection beyond you, you might be put upon his footing, and then you would get that additional six weeks?—Mr. *Lee.* Yes; in Kent I know they have a greater credit than we have; and they can get their bricks much sooner into market than we can, for they come up in bulk on freight; ours is all done by cart.

Mr. *Rhodes.* The water conveyance ruins us. The Commissioners of the Metropolis Roads have put a very great addition of toll on the carriage of bricks. We used to draw four thousand bricks for 4*d.* a-day at Ball's Pond, and now it is 3*s.*, or 9*d.* for every thousand. It is the value of the fee-simple of the brick earth. I wonder that the great land proprietors round London have not objected to these heavy tolls upon trade. Makers of bricks, at a short distance from London, who send in by water carriage, ruin us with the heavy turnpike tolls.

You are not in the habit of making the moulded brick?—Mr. *Lee.* No.

Do you consider that at present you are at liberty to make the brick of a different shape?—No, we cannot.

Mr. *Soutter.* We may make it within the dimensions referred to, but must not exceed those limits.

Mr. *Rhodes.* If the door is opened to that it will throw the whole trade into confusion immediately; for the master builders will have their bricks made to meet their rods for measuring, and it will do no good whatever.

Mr. *Lee.* I think it would open the door to scheming and alterations, and it would produce great confusion and no good.

You might call them tiles if you wish to make any thing extraordinary?—Mr. *Rhodes.* Yes, and there is no duty on tiles now.

Would it not be useful for key-bricks?—Those could not be made as bricks; they must be made as tiles: we cannot burn in open kilns bricks in square, triangular, and various forms; they must all be burnt in tile kilns. It becomes a sort of pottery then.

You do not consider that, all things being looked at, the public suffer from the restriction?—If there is to be a duty continued I do not think the Government can place it in a better situation as to the sizes. I think the trade want relief as to the mode of payment, that it should be every three months instead of every six weeks; and, if the Government could relieve us by making it one-fifth for waste, that would be a relief for the trade.

Mr. *Bird.* It would reduce the duty, in short.

Mr. *Rhodes.* We should have no objection to that increased allowance, and to the advance of duty to 6*s.* 8*d.*

Examinations.

No. 10.
Mr. Stephen Bird and others, Deputation of Brickmakers.
4th March, 1835.

Mr. *Lee.* It would only relieve people who are building in a very large way, such as railroads.

What is the proportion of the duty to the price of the article?—Mr. *Rhodes.* The general run of bricks is 30*s.*; it is therefore about 20 per cent.

Do you think there is any evasion of the duty?—Mr. *Lee.* No; I think there cannot be.

Mr. *Rhodes.* I think there may be in the country kilns.

Mr. *Rutty.* I think it is quite impossible.

Mr. *Rhodes.* It is always visible to the officer. They must stand from a month to six weeks after being made.

Mr. *Bird.* No one would take them away before they are charged.

You do not find any inconvenience from the want of attendance of officers?—Mr. *Lee.* No, not the least. At the point at which they take them now, it is a matter of indifference whether they are charged one day or another. But, if they were charged after they were skintled out, every hour would be an object.

In a place where there are not many excisemen that would be felt probably?—Yes, where they are four or five miles off from the officers.

Did you ever hear why the duty was fixed on?—No; it began at 2*s.* 6*d.*; it was increased in Mr. Pitt's administration.

Can you speak to the effect of the repeal of the tile duty?—Mr. *Rhodes.* I think by taking the duty off slates, which made it necessary to take it off tiles, there was a waste to the Crown of £100,000 a-year, and nobody was benefitted. There is not a better subject of taxation than slates; and the Government lose a great deal of duty now by the cement; they build a brick wall nine inches, and then cement it over, and by that the Government lose a great deal of duty; there ought to be a duty, in my opinion, upon cement; the brick duty has fallen off, and that, I conceive, has been in a great measure owing to the use of cement. It is a hard thing that the cement now supplies the place of brick wall, so that a nine-inch wall will do instead of a brick and a half.

William Rhodes, Ball's Pond.
John Lee, Chiswell Street.

Appendix No. 11.

3d December, 1835.

Mr. *James R. Trimmer* called in and examined.

No. 11.
Mr. Jas. R. Trimmer.
3d December, 1835.

You have been engaged in the manufacture of bricks?—Yes, I was for 48 years.

Where is your business carried on?—Chiefly at Brentford, and the neighbourhood of it.

You have, of course, had opportunities during that time of forming an opinion as to the regulations of Excise?—Certainly.

Will you be so good as to state generally your opinion as to the regulations of the Excise with respect to the mode in which the manufacture is thereby affected?—I will first state about the duty; I think now the duty is a considerable injury to the trade: when first the brick and tile duty was laid on there was none on stone or slate, but, I believe, slate may be omitted, as now there is none, nor on tiles. My father was much engaged in opposing the original duty, and his plea was, that he did not wish to continue the opposition if slate and stone were included. In 1794, during the early part of the French war, the Government proposed an additional duty on bricks and tiles; my father, in the interval, had frequent interviews with Mr. Rose, to show how much the duty injured the tile trade; indeed it was the beginning of the ruin of the tile trade; it might have been ruined by slates afterwards, but it was the difference of price between slates and tiles, occasioned by the duty on the one and not on the other, that first caused the decline in the tile trade. In 1794, when the additional duty was laid on bricks and tiles, Mr. Rose wrote to my brother (my father being just dead), wishing to see him, but telling him he was going to lay a duty adequate, on stone, both to the old duty on tiles and the new one, and that was done; now it is taken wholly off from slates and tiles, and stone.

Was the duty laid on all stone?—Yes; it was not laid at the pit's mouth, as ours is at the manufactory, but there was a duty on stone coming coastwise; then they got an exemption for paving-stone, and still the heaviest duty on all was on paving-tiles, and they did not lower that at all; the whole of the stone for the building of Waterloo Bridge paid duty. The reason that I should have to apprehend of injury to the brick trade, from the one being taken off and the other not taken off, is that the public are now getting into a way, and, in fact, the Government are showing the way to it, of casing with stone, and using *concrete* instead of bricks, for the back work; the brickmakers would have no right to complain of that, if they were not loaded with a duty which their competitors had not.

So that the new invention of concrete operates materially against the brickmakers?—It does; and it will be of increasing operation, in my opinion, while the duty on bricks continues so large.

The foundations are made of concrete in many instances?—Yes, and that occasions the use of fewer bricks; but I think it will proceed much further; the architects are now doing what can be done with concrete, and it is not only the flat foundations, but, I think, the walls will be done, as they were in old times, by concrete to the surface, if not higher up, and the reason that will be done to the extent will be the duty on bricks.

Do you know on what ground the duty on stone was taken off?—It was taken off because an article in the *Edinburgh Review* abused the duty on slates and stone, and said it tended to diminish the improvement of the metropolis and other parts, and to reduce the labour.

Was any representation made by the brickmakers when the stone duty was taken off?—No. I was then in the trade; I spoke to others, and they said "We shall follow in the train." I made a representation respecting paving-tiles to Lord Ripon, and asked for an interview with him, and, I believe, it was only by mistake I did not get it, but I stated the circumstance. My chief objection to the present large duty is, that the public substitute untaxed commodities instead of bricks, owing to their being so heavily taxed; as to the amount, I do not think that the duty of 2*s.* 6*d.*, or even 3*s.*, would be very objectionable, but I estimate the effect on the consumer at very little less than 8*s.* on the general run of the trade; I do not say it comes to 8*s.* where a large building is going on, and they pay for the bricks quickly; but, if a man deals with the public, in the first place there is a greater waste than the Excise allow; then there is interest, for it is a long time, as they do not go to market immediately on being made; it comes to nearly two years generally before the brickmaker gets his money back into his pocket; then, in that space of time, there is a great risk of bad debts upon the price, including the duty, so that the duty affects the public nearly to the amount of 8*s.*, I think.

What is that in reference to the value of the article?—I believe now, taking all the bricks together, they would average £1. 4*s.*; the stock bricks may be bought under £1. 4*s.* in many instances; then there is the place brick, and the red brick, at 6*s.* or 7*s.* less. The principal objection is the largeness of the duty attaching to those, and causing our competitors' articles to be used; the concrete would not be carried to the extent it is but for the duty on bricks, and buildings would be secure and good if they were built with brick; but, in the first instance, that will get into extensive use, and the Government are certainly setting the example to a very great extent; they have made some very large wharf walls of stone and concrete, to exclusion of bricks; for the last four or five years they have done it so to a considerable extent: I do not look merely at the injury it is doing now, but it will be an increasing injury.

You consider that the duty is high enough to make it worth while?—Yes.

What is your opinion as to the distinctions made in charging the duty according to the size of bricks?—What I think would be the fair thing to the brickmaker and to the Government would be to a little enlarge the size of the bricks paying the least duty, and then to put an additional duty on the larger-sized bricks, but not a double duty; that is really a penalty sufficient to prevent making the small size. All that, in my opinion, Government has a right to do, is to take an acquittance from injury, to say to manufacturers, "You shall not go out of your way to make your duty less by greatly enlarging the size of the brick;" but they would not go so far as to impose a double duty for a small increase of size, but that 2*s.*, as an additional duty, would cover it. If a man does enlarge the size of the bricks really to avoid paying the duty, he ought to pay so much as covers the increase of size; I think what he ought to do is, if it is a speculative thing, to pay for it. It is not much that I would wish the second size of bricks to be enlarged; I think a little in width and a little in thickness would be better. We have had great quarrels with the Excise about our paving-bricks; we have had two lawsuits about them. First they said, "As there is an old Act of Parliament forbidding building-bricks to be made under a certain size, and as paving-bricks were not so thick as the old Act required, therefore we will charge them not as bricks, but as tiles, and make you pay the higher duty;" there was, in consequence, an information against a brickmaker of the name of Weston, and the jury gave their opinion in favour of the manufacturer, that they were not tiles. We wished to make paving-bricks that they should burn nearly four and a half or five inches; for these they say "You shall pay the double duty," while the cubical contents of the brick did not exceed the average size. Now an alteration, in regard to paving-brick, would be rather favourable to Government than otherwise; they were so particular at the time, because it prevented the paving-tiles, which were subject to the most extravagant duty of any kind of bricks or tiles. The foot-tile was £2 13*s.*, and something more, per 1,000, which was an enormous duty: now the encouraging paving-bricks would be to the advantage of Government, for they would have the brick duty upon them; but people use tiles, now free from duty, instead, which the Government has exempted from duty.

Would it be sufficient to say that any brick beyond the prescribed size should pay an additional 2*s.*?—My idea is that it might even be at the present prescribed size; but, if its cubical contents were not more than that, it should not be liable for making it a little thinner or a little wider, and not so thick or not so wide, that then it might be taken on the cubical contents.

You would say any brick, of which the cubical contents should be above a certain size, should pay an additional duty?—Yes, about 2*s.*; that would prevent people doing it for little cause, and would, at the same time, protect the Government, that it shall not be done wantonly or fraudulently.

Does the present high duty on the larger bricks cause material inconvenience?—Not to a great extent; it has certainly, sometimes, in key-stones, and things of that kind, on which we have been obliged to pay the higher duty, though the cubical contents were not equal to the allowed size. There is a class of "all other duties," that is, a class on which we used to battle with the Excise: they would say, "We will charge you double duties:" we say, "No; you shall go on all other duties:" I think that was a little more than the common duty.

Do you think the distinction on polished bricks is desirable to be retained?—No; I think it should not remain, for its object is done away: the manufacturers in the country formerly making paving-bricks at a low duty, many of them were equal to our smaller paving-tiles; therefore, if they made them as good as the paving-tiles, it might not be fair at that time to pay only the brick duty; the whole of that is done away with by the repeal of the tile duty. We had a

Examinations.

No. 11.
Mr. Jas. R. Trimmer.
3d December, 1835.

great deal of trouble with the Excise about that. I made bricks, called red rubbers, such as the old houses are pointed with, and took a great deal of pains with the clay; then I had no more occasion for polishing them than other building-bricks; but, from the fineness of the clay, they were as smooth as if they had been purposely polished; and the Excise charged them with polished duty. I memorialized the Excise, and they referred it for the opinion of the Attorney and Solicitor General; and they both gave it in my favour: they said, if there was no additional operation it was not within the Act, which they thought clearly expressed the operation of polishing; but they did not use me very kindly; for they made me go through the process of getting it off by means of the Justices, though they had made a wrong charge.

You think there is no reason for that duty continuing?—Not the slightest reason whatever; but, as I stated, an injury to the Revenue.

Your opinion is that still it is desirable to keep up a certain distinction between the larger and the smaller?—Yes; but the public would not be benefited by making them larger than the ordinary size; for some would get to making larger bricks, and they could not make them so sound as those of the common size; several people got into making large before the distinction of size in the duty. Mr. Burton, when he was building on the Duke of Bedford's estate, made them large; but, though he saved a little duty, they did not answer: it was done only for the sake of saving the duty.

It turned out that they were not liked?—Yes; nobody will have cause to complain of such a duty as a 2*s.* duty; it would be hard on the other brickmakers if some people did it, and made bad bricks, and still used them; the Government would lose the addition of the cubical contents, and it would be no benefit, while it would injure the Government; but people, for the sake of saving duties, will frequently do things which afford them no adequate advantage: there is often as much laid out in smuggling as the duties which are saved.

Is there any other regulation on which you have to observe?—Yes. I think the regulation is that brickmakers shall, every six weeks, make an entry, which is a very inconvenient thing: it is very seldom pressed; but sometimes it was pressed very inconveniently. The bricks cannot be moved away in six weeks; and it has generally happened with the Excise that, when an officer was going, in the middle of a season, he required it then, that he might make up his books. We said, "That is all we have made; you may look at the bricks:" he said, "Well, but this will not do me any good; this will not tally with my account." Said I, "How can I help it?" He said, "You must swear it." I said, "Then I will swear just as my books are, and is the fact." "No, that will not do; for you put in just as they are made; I only want you to enter as many as are charged by me;" for we do not charge them till the hacks are completed, so that our accounts never could tally with the exciseman's, and we never could do it with satisfaction, so as to swear to it; but at the end of the season I would have every maker, perhaps at Michaelmas, or some other time, make entry of the whole quantity he has made in the year; but, during the brickmaking season, which must be the summer season, I think the stopping in that kind of way is harassing: some men would do it carelessly; they would take the account from the exciseman, and swear to it, and then correct it at the end of the year; for I never had any means of correcting my duty till the end of the year. Two years ago I was £17 overcharged, and I convinced them by my books, and they allowed it; but they were tolerably good officers, or they would not have allowed it.

Do you think there is any material security to the Revenue from that regulation?—I think none at all: it is a regulation which, in general, the brickmakers do not much care about; my great objection is, that we could not take the oath with a good conscience, without throwing out their books as well as our own.

Is it your opinion that the allowance of 10 per cent. is sufficient to cover the average loss?—It is not sufficient; it does not cover the average loss; sometimes there is a gain on it. I took very particular care once, when we had made a great number, to take an average for some years, and the loss considerably exceeded the allowance.

What were the losses from principally?—From the effect of the weather; that is the great loss. Every thing but the effect of weather is a trifling loss with a careful man. The great loss is from wet weather; a person ought not to lose much by frost, but sometimes in very hot weather they crack very much; not so much those in the neighbourhood of London as those made at the kilns.

The situation of your manufactory was as favourable in point of weather as any could be?—Yes, quite. I once had a great loss. We made a great quantity of bricks for the East India Dock, near the dock, and they had not very well drained the land, and there came very bad weather, and we lost, I suppose, £1,000 or £1,200 worth of bricks. We petitioned the Excise for an allowance on them, but they did not give it; and they said that, in a case which was rather stronger than ours, when the sea broke in and washed every thing away, they did not give a farthing.

If the allowance was not sufficient in your case it is likely to be more insufficient in unfavourable climates?—It was very insufficient for tiles, but that is not worth thinking about now. On pantiles on the average we lost one in seven instead of one in ten. I do not think that the little difference there is in the loss is of much consequence, except that the fairness of the duty to the public is of great importance, and if the manufacturer pays 5*s.* 10*d.*, and loses 3*d.* more, the duty is so increased to the public.

Have you any observations to make with regard to the credit allowed?—I do not think that if the Government increased it six weeks there would be danger to the Government in doing it; nor do I look upon it a great advantage, for a man cannot come into the brick trade without a considerable capital.

Why not?—Because he must advance his money a good deal beforehand.

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Mr. Jas. R. Trimmer.
3d December, 1835.

Do you think the credit allowed, putting aside all those regulations, is sufficient? at present an intermediate round is given; does that give the average number of brickmakers time to complete their article for sale?—No, not on the average anything like it. Occasionally we can get it to market, but not often. In general the maker pays now before they are ready for sale. In the brick trade, now and then, there are a few ready in that time, but that is only in the case where the payment of duty is late upon the round. My opinion is, that if it was two rounds' credit instead of one, no injury would occur to the Revenue.

There would be no danger of bricks being taken away?—No, I think they could not to any extent. It might be done a little now and then, and they might be got out; but a very trifling portion.

You think that a man cannot go into the trade without a capital to some extent?—If he can get a piece of ground he can go to work, and it is not like some other trades, that large buildings must be erected; but a man to go into the brick trade with any advantage must have a considerable capital certainly. When I speak of the credit, I speak of London bricks made in clamps; I think that in the country, made in kilns, they could be made quicker, and brought to market sooner; sometimes the duty is paid, and there might be some little benefit to the maker: in either case there must be a month or six weeks before the brick is dry enough to go into the clamp or the kiln; then they are not fit to come out of the clamp for three or four weeks; they are that time passing the fire, but in the kiln they are burnt off and the bricks fit for delivery in a week from the time of the bricks going into it.

Still a kiln supposes a sort of fixed capital; one which cannot be made away with?—Yes; they may seize that as they do the fittings up of a malt-house.

You state that you have no connexion with the brick-trade at present?—No, none at all for the last four years.

Then you have no personal interest in the opinions you have given?—No, not the slightest.

JAMES R. TRIMMER.

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TWENTIETH REPORT

OF THE

COMMISSIONERS OF INQUIRY

INTO THE

EXCISE ESTABLISHMENT,

AND INTO THE

MANAGEMENT AND COLLECTION

OF

THE EXCISE REVENUE

THROUGHOUT THE

UNITED KINGDOM.

THE EXCISE ESTABLISHMENT.

Presented by His Majesty's Command.

LONDON:
PRINTED BY W. CLOWES AND SONS, 14, CHARING CROSS,
FOR HIS MAJESTY'S STATIONERY OFFICE.

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TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

The Twentieth Report of the Commissioners appointed by His Majesty to inquire into the establishment of the Department of Excise, and into the Management and Collection of the Excise Revenue in all its branches, throughout the United Kingdom.

THE EXCISE ESTABLISHMENT.

My Lords,

In former Reports we have investigated the management of the different heads of Excise duties which the legislature has placed under the Board of Excise. It remains for us, in conformity with the terms of our Commission, to bring before your Lordships the result of our inquiries into the establishment of the department of Excise. In this our concluding Report we shall describe the various offices into which the establishment is divided, and explain the duties of each office. We shall then propose to your Lordships those changes and reforms, which the information we have derived from the examinations of witnesses and from official documents, points out to be necessary in order to render the Excise duties more productive, and at the same time the collection of them less expensive.

The following is an account for England of the gross receipt of the Excise revenue, of the drawbacks and repayments made out of it, of the payments into the Exchequer, and of the rate per cent. at which this revenue was collected for each year, from the year 1796 to the year 1836.

A RETURN of the Gross Receipt of Revenue, Drawbacks and Repayments, Payments into the Exchequer, and Rate per Cent. on the Collection of the Gross Revenue for ENGLAND for each Year, from the Year 1796 to the 5th January, 1836 *.

Years.	Gross Receipt.			Drawbacks and Repayments.			Payments into the Exchequer.			Rate per Cent. on the Collection of the Gross Revenue.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1797	11,069,668	15	7	1,164,034	3	6	9,452,887	16	8	3	14	4½
1798	11,536,463	15	5	1,202,201	4	6	9,872,025	16	5	3	10	11½
1799	13,366,240	5	5	1,443,539	13	2	11,429,523	13	6	3	3	7¼
1800	11,994,199	6	0	1,291,246	11	3	10,198,749	0	0	3	12	1
1801	12,507,857	14	5	1,352,914	6	10	10,529,110	0	0	4	9	2
1802	15,517,290	16	8	1,143,287	19	5	13,774,158	8	10	3	7	0¼
1803	18,193,954	3	11	726,654	2	3	16,889,373	19	11	2	17	9¼
1804	20,985,644	2	9	899,909	13	8	19,448,143	3	3	2	13	1½
1805	22,582,892	1	11	940,413	18	5	21,015,539	3	11	2	10	0
1806	23,414,796	6	7	1,019,656	4	10	21,739,067	12	10	2	9	6¼
1807	23,804,083	18	5	1,013,107	14	9	22,087,226	0	0	2	14	6
1808	24,614,787	7	4	917,472	6	11	22,933,712	5	0	2	16	5½
1809	23,352,582	3	7	1,338,029	13	3	21,273,197	0	0	3	0	1¼
1810	25,414,824	3	8	1,259,327	8	0	23,382,772	10	0	2	18	0
1811	25,077,486	15	0	850,029	5	3	23,384,554	10	0	3	3	11¾
1812	22,768,716	2	2	956,786	17	2	20,961,813	7	0	3	12	7
1813	25,171,274	0	11	1,428,882	2	11	22,877,737	8	11	3	5	11¾
1814	26,897,375	8	1	2,314,761	12	10	23,649,676	0	0	3	4	0
1815	27,348,097	1	9	1,649,998	8	4	24,796,633	0	0	3	4	8¾
1816	25,381,617	10	10	2,775,528	19	3	21,553,638	11	3	3	13	2
1817	20,707,899	17	9	1,405,632	6	5	18,396,400	14	7	4	15	10½
1818	23,963,279	6	6	1,623,100	17	6	21,330,746	0	0	3	19	7¼
1819	23,821,841	6	3	1,356,634	4	5	21,492,839	16	10	3	19	10½
1820	27,116,914	6	0	1,412,917	7	6	24,742,242	0	0	3	10	7¾
1821	27,399,902	18	0	1,619,485	12	8	24,781,957	9	2	3	10	4¾
1822	26,932,231	5	1	1,908,056	8	9	24,022,441	0	0	3	10	7
1823	25,306,018	2	5	1,966,159	2	3	22,375,780	8	5	3	13	9½
1824	26,372,141	11	0	1,883,128	17	5¾	23,498,903	4	2	3	10	0¾
1825	21,791,263	19	10	3,109,120	14	0	18,055,446	15	9	4	1	8
1826	18,465,911	3	9	1,407,826	7	1¾	16,158,649	14	11	4	12	10
1827	18,109,795	4	4	1,746,798	12	6½	15,446,801	14	10	4	13	5¾
1828	19,542,492	3	2	1,918,077	9	2¾	16,718,861	11	1	4	4	10¼
1829	18,243,929	5	1	1,779,054	13	10½	15,761,547	15	10	4	10	1¼
1830	17,420,714	13	7	1,964,001	18	0¼	14,747,976	8	3	4	16	5¼
1831	14,323,298	10	11	1,230,175	4	8¾	12,411,676	0	10	5	11	3¾
1832	14,370,008	5	2	609,522	12	8½	12,909,188	12	11	5	6	2
1833	14,287,488	1	7	668,059	0	3¼	12,846,800	12	10	5	5	1¼
1834	12,303,650	1	11	538,068	12	7	11,061,893	17	11	6	1	8
1835	10,861,182	3	2	605,695	15	6¼	9,518,688	0	0	6	16	0

The following is an account of the gross and net receipt, the charges of management, and the rate per cent. for which the gross revenues of Excise in England, Scotland, and Ireland, respectively, were collected for the year 1835:—

	Gross Receipt.			Net Receipt.			Charges of Management.			Rate per Cent. for which the Revenue was collected.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
England . .	10,861,182	3	2	10,255,486	7	8	738,812	15	2	6	16	0
Scotland . .	2,456,705	4	2	2,232,961	9	9	150,530	14	11	6	2	6
Ireland . .	1,911,464	8	3	1,906,150	19	9	183,049	0	8	9	11	6

We beg leave to direct especial attention to the above accounts, which will be found to contain a compendious statement of the most material facts relating to the Revenue of Excise; and as it appears to us that there are several circumstances arising out of a mere inspection of these accounts, which seem to call for remarks in the first instance, we shall submit some observations on those circumstances before we proceed to a regular examination of our subject.

* The accounts inserted in this Report have been furnished by the Excise Department.

The points which seem to us to be specially deserving of notice are—1st, the number of persons employed, and the expense incurred for salaries, in the year 1797; and at the present time; 2ndly, the great advance in the rate per cent. for which the Excise revenue is now collected; and, 3rdly, the comparatively small reduction which has been made in the establishment since the transfer of many duties to the Customs department, and the repeal of several others.

1. In making comparative statements we have omitted Scotland and Ireland, because the Excise revenues of these parts of the United Kingdom were under distinct boards until the year 1823.

We have selected the year 1797 as a fit year with which to make comparisons, in consequence of our having observed in speeches of Mr. Pitt and in statements made by other persons of authority, that the Excise department is spoken of as being at that time in a high state of efficiency; and because, in that year, the gross revenue received was nearly of the same amount that it is now; and also in consequence of a return of the state of the establishment at that time having been prepared in a very detailed manner and laid before the Committee of Finance of that year, by the Commissioners of Excise.

Appendix C 1. Fifth Report, Committee of Finance, 1797.

The following extract from a letter of the Commissioners of Excise to the Treasury is important, as affording a precedent for selecting the year 1797 as a fit year to be referred to:—

Letter of the Commissioners of Excise, Oct. 9, 1821.

With reference to Mr. Lushington's letter of the 13th of August, conveying your Lordships' directions, that we should cause to be prepared and submitted to your Lordships, as soon as practicable, and at any rate before the 10th of October, 'such plan for the reduction of our establishment as we may think most expedient, with a view of providing for the efficient execution of the duties of our department at the smallest expense to the public,' and transmitting at the same time, for our information and guidance, an extract from your Lordships' minute of the 10th August, wherein your Lordships have been pleased to lay down *as the rules to be kept in view on this occasion:* '1st, that every office was to be restored to the situation, in respect to the number of persons employed, and of their respective emoluments, in which it stood in 1797, unless some adequate cause continued to exist which rendered some alteration necessary; and, 2nd, that where increase of business, or the more correct and efficient execution of the public service rendered it necessary to preserve establishments, either created or enlarged since 1797, the emoluments of the officers composing those establishments should be assimilated, as nearly as the change of circumstances would admit, to those received by persons in similar situations in 1797.'

The following table contains a statement of the number of persons employed, their salaries, and the gross receipt of revenue for England in the years 1797—1834, and 1835.

Year.	Number of Persons Employed*.	Salaries.	Gross Receipt of Revenue.
		£.	£.
1797	4,777	323,671†	11,069,668
1834	4,256	526,017	12,303,650
1835	4,190	518,620	10,861,182

It appears by this table that the gross receipt of revenue in 1797 was greater than the gross receipt in 1835 by the sum of £208,486, and that the charge for salaries in 1797 was less than the charge in 1835 by the sum of £194,949.

It is proper to state, that the consolidation of the Scotch and Irish Boards with the English Board, which took place in 1823, has made the expense of the English establishment greater than it would otherwise have been; but this additional expense ought not to have been of very large amount, because the

* The Expectants are not included in these numbers.

† In 1797 fees were received which are not now received to the amount of 14,561*l.*, and which are not included in the sum of 323,671*l.*; but several of the offices have been a long time abolished in which the largest amount of fees were received.

Appendix, No. 42[a].

salaries of the officers employed in collecting the Excise duties in Scotland and Ireland are not charged in the account of the establishment for England.

The following table shows the several articles which were subject to Excise duty in the years 1797, 1833, and 1835, respectively:—

1797.	1833.	1835.
Auctions	Auctions	Auctions
Bricks	Bricks	Bricks
Glass	Glass	Glass
Hops	Hops	Hops
Licences	Licences	Licences
Malt	Malt	Malt
Paper	Paper	Paper
Soap	Soap	Soap
Spirits, British	Spirits, British	Spirits, British
Vinegar	Vinegar	Vinegar
Starch	Starch	
Stone Bottles	Stone Bottles	
Sweets and Mead	Sweets and Mead	
Tea	Tea	
Tiles	Tiles	
Candles		
Coaches		
Cocoa Nuts and Coffee		
Cyder and Perry		
Hides and Skins		
Pepper		
Printed Goods		
Salt		
Spirits, Foreign		
Tobacco and Snuff		
Wine		
Wire		

This statement makes it appear how greatly the business of the Excise department in England has been diminished; and that, with reference to the business in 1797, it is comparatively small, no less than seventeen heads of duty having, since 1797, been either transferred to the Customs department, or repealed.

We do not consider it necessary for the present to examine these comparative statements in further detail, or to make any additional comments upon them; our object in introducing them being merely to bring under observation some of those prominent facts, which serve to establish a presumptive inference that the present scale of the Excise establishment is much greater and much more expensive than it ought to be.

2. With regard to the increase which has taken place in the rate of charge per cent. for collecting the Excise revenue, it will be found, on referring to the table in the beginning of this Report, that some years ago the rate of collection was much less than it now is. During six years to the year 1809, this revenue was collected at an average charge of 2*l.* 13*s.* 6*d.* per cent. per annum, on the gross revenue; and previous to the year 1825 the rate per cent. had never exceeded 4*l.*, except in one year; but since 1825 the rate has been gradually increasing until it has become as high in the last year, 1835, as 6*l.* 16*s.* per cent. This fact, of so great an increase in the charge of collection, as an increase from 2*l.* 13*s.* 6*d.* to 6*l.* 16*s.* per cent., of itself creates a strong necessity for inquiry, more especially as it cannot be alleged that any such change has taken place in the general state of the circumstances connected with this revenue, as can be pleaded in justification for so unfavourable an alteration in the expense of the management of it.

3. The following accounts show what duties, since 1824, have been transferred from the department of the Excise to that of the Customs, what duties have been repealed, and what drawbacks in consequence have been discontinued:—

AN ACCOUNT of the Annual Gross Produce of the Duties transferred to the Customs, and of the Duties repealed between the Years 1824 and 1834.

Year in which Transferred.	DUTIES TRANSFERRED TO THE CUSTOMS.	Gross Produce in Year preceding Transfer. £.	s.	d.
1825	Cocoa Nuts and Coffee.	412,000	0	0
	Pepper	166,700	0	0
	Spirits, Foreign	2,850,900	0	0
	Tobacco and Snuff	3,243,400	0	0
	Wine	1,121,200	0	0
1834	Tea	3,444,100	0	0
		11,238,300	0	0

Year in which Repealed.	DUTIES REPEALED.	Gross Produce in Year preceding Repeal. £.	s.	d.
1825	Salt	389,000	0	0
1826	Printed Silks	21,700	0	0
	Tawed Sheep and Lamb-skins, and Kid-skins	12,100	0	0
	Wire.	8,800	0	0
1830	Hides and Skins	411,000	0	0
	Licences to Tanners, Tawers, Curriers, Oil-Dressers, and Makers of Vellum and Parchment	22,000	0	0
	Beer.	3,110,000	0	0
	Cyder and Perry	52,000	0	0
1831	Printed Cottons	2,104,000	0	0
	Licences to Calico Printers	4,000	0	0
1832	Candles	477,000	0	0
	Licences to Makers of Candles	6,500	0	0
1833	Tiles	34,000	0	0
1834	Stone Bottles	4,200	0	0
	Starch	117,000	0	0
	Sweets	8,700	0	0
	(Total amount transferred and repealed 18,020,300*l.*)	£6,782,000	0	0

A RETURN of the Amount of Drawback paid on each head of Duty transferred to the Customs, or repealed, since 1824, in the Year ending 5th January preceding the Year in which the transfer or repeal took place, and the Total Amount of the same.

Year in which the Transfer took place.	TRANSFERRED TO THE CUSTOMS.	Amount of Drawback paid in the Year ending 5th January preceding the Transfer.		
1825	Tobacco and Snuff	12,068	0	0
	Wine	40,255	0	0
		£52,323	0	0

Year in which the Repeal took place.	REPEALED.	Amount of Drawback paid in the Year ending 5th January preceding the Repeal.		
1826	Printed Silks	728	0	0
	Tawed Sheep and Lamb-skins and Kid-skins	232	0	0
	Wire	1,226	0	0
1830	Hides and Skins	15,303	0	0
	Beer	54,906	0	0
1831	Printed Cottons	1,578,668	0	0
1832	Candles	6,673	0	0
1833	Tiles	1,500	0	0
1834	Stone Bottles	638	0	0
	Starch	3,619	0	0
		£1,663,493	0	0

These accounts leave no doubt with respect to the great reduction which has taken place of late years in the business of the Excise department. It consists in its being relieved from the collection of the large amount of 18,020,300*l.*, and from the paying of drawbacks to the amount of 1,715,816*l.* a year.

The number of persons employed in the department in 1824 was 7077, and the salaries amounted to 831,052*l.* The number of persons employed in 1835 was 5780, and their salaries amounted to 706,237*l.* So that the result of the great decrease in the business of the Excise since 1824 has been a reduction of 1297*, persons, and of 124,815*l.* a year in salaries, while the rate of charge per cent. for the collection for England has increased from 3*l.* 10*s.* 0¾*d.*, in 1824, to 6*l.* 16*s.*, in 1835.

Appendix No. 12[b].

We are of opinion that these reductions are not by any means so great as they ought to have been; and that the circumstance of so little advantage having been taken of the decrease of Excise business, for the purpose of effecting a proportionate reduction in the expenses of management, whilst it affords presumptive proof of the practicability of diminishing to a large extent the Excise establishment, as it is now settled, proves also the necessity for the intervention of some special authority in order to carry that diminution into effect.

It may be stated as a further ground for coming to this conclusion with regard to the present establishment being too high, that, the general system of the administration of the business of the department is now, in many respects, the same as it was when the Excise duties were first imposed. This circumstance of the little change which has taken place in the general system of Excise management may probably have arisen from the fact, that this department has never been made the object of a general and comprehensive inquiry by a Committee of Parliament or by a Commission.

Amongst the more recent Commissions none have included the chief establishments of the Excise; the Treasury Commission of 1819, though it seems to have been issued for the purpose of a general inquiry, after an examination of the department of Customs, was suspended before it commenced upon that of the Excise. The Parliamentary Commission of 1821 was confined to the Revenue departments of Ireland, and although its powers were subsequently extended to all the Revenue departments of Scotland, and to the Stamps and Post Office in England, the Excise was not included in any general examination; although some parts of its establishment were made the subjects of incidental inquiry, with a view to the consolidation of the separate Boards for Scotland and Ireland, and to the assimilation of practice in the several parts of the kingdom. In the course of the inquiries, however, prosecuted under the last mentioned Commission, into the establishment of the Excise in Edinburgh, (in which the practice was in most respects the same as that prevailing in the chief office in London,) some parts of the English practice were noticed as appearing to require alteration; but it does not appear that the alterations which were suggested have been since carried into effect; as already mentioned, the reforms or alterations which may have become requisite to meet the varying circumstances of the times have in great measure, with respect to this department, been left to be accomplished through the means of suggestions originating within itself. It may probably be attributed to this cause, that old complicated forms and an imperfect routine of business have been adhered to in this department, while in those departments which have come under the examination of Committees and Commissions of Inquiry, a number of new methods of doing business have been very beneficially introduced.

Twelfth Report, Commissioners of Revenue Inquiry.

With respect to the examinations of witnesses, it may be stated that the evidence of all those we have examined in the course of our inquiries has some degree of

* The number of persons employed in Ireland in 1824 was the same, nearly, as it was prior to the consolidation of the board in 1823; so that a portion of the number of 1297 persons reduced since 1824, has been the necessary result of that measure.

relation to the establishment of the Excise; but the witnesses to whose evidence we propose more immediately to refer for the purposes of the present Report are the following:

Sir F. H. Doyle, Bart., Chairman of the Board of Excise.
J. C. Freeling, Esq., Secretary.
Charles Browne, Esq., Assistant-Secretary.
W. K. Dehany, Esq., Solicitor.
John Brown, Esq., English Correspondent.
William Thomas Thornton, Esq., Clerk of Securities.
G. A. Cottrell, Esq., First General-Accountant.
Mr. William Hetherington, Surveying-General-Examiner.
Mr. Daniel Logie, Surveying-General-Examiner.
Mr. John Dennis, Chief Clerk to the Receiver-General.
Mr. William Johnson, Storekeeper's Office.
Mr. Joshua Emerson, First Assistant Clerk of the Diaries.
Mr. John Gowland, First Clerk to the Accountant for Fines.
Mr. John Saunders, Warehousekeeper of Seized Goods.
Mr. William Stanton, Postage Clerk.

J. Cornwall, Esq. Collector of Excise, Edinburgh.
A. M. Carr, Esq. Solicitor of Excise, Scotland.
Mr. Richard Jenner, Collector of Excise, Glasgow.
Mr. John Clark, Acting Collector of Excise, Elgin.
Mr. Edward Graham, Supervisor of Excise, Newcastle.

George Pape, Esq., Collector of Excise, Dublin.
Mark A. Saurin, Esq., Solicitor of Excise, Ireland.

R. B. Dean, Esq. Chairman of the Board of Customs.
Mr. Joseph Sayell, Mr. Thomas Salter, Mr. James Lethem, } Retired Officers of Excise.
Joseph Hume, Esq., M.P.
P. H. Abbott, Esq.

In giving a description of the several branches or offices into which the Excise department is divided, we shall take them in the order in which we find them set down in a Report of the Commissioners of Excise on the establishment, that was presented to the Treasury on the 2nd of March, 1831. This Report contains statements which describe the several offices; the classification of officers according to their rank in each office; the salaries paid them; the duties performed in each office; and the distribution of these duties among the officers employed in each office.

We shall begin our examination into each branch by copying from the Report of the Commissioners the statement which relates to it; but in doing this we shall omit the tables of officers and salaries in the original Report, and substitute new ones, which have been prepared by the Commissioners for the purpose of showing the official establishment of each branch, as it stood in the year 1834.

Establishment of the Secretary's Office.

1 Secretary	£1,500		1 Clerk	£200
1 Under-Secretary	800	£ 10[a]	1 Ditto	180
2 Assistant-Secretaries	550		1 Ditto	150
	500	100[b]	1 Ditto	130
1 Clerk	400	200[c]	1 Ditto	120
1 Ditto	400		1 Ditto	110
1 Ditto	350		1 Ditto	110
1 Ditto	300		1 Ditto	110
1 Ditto	250		1 Ditto	100
1 Ditto	250	250[d]	—	
1 Ditto	250		20	£6,760

(*a*) Small fee incidental to the passing of the Excise Accounts to the Exchequer. Fee of 5*s.* to each writ or commission for taking affidavits of appraisers of condemned goods. A like fee as re-seizing officer.

(*b*) The salary of this station was reduced in 1827 from 600*l.* to 500*l.* A personal allowance of 100*l.* a-year was granted by Treasury warrant to the individual who held it at the time of the reduction.

(*c*) Upon the same occasion the salary of this appointment was reduced from 600*l.* to 400*l.*, and the difference charged on incidents as a personal allowance.

(*d*) This incidental allowance was granted under similar circumstances.

The business of the Secretary's department is in the highest degree confidential, and embraces every subject which comes before the Board. The whole of the correspondence with the Board of Treasury and other public offices is carried on in this department; and all papers relating to the removal, promotion, reduction, and discharge, of officers of every rank in the United Kingdom are brought under the notice of the Board by the secretaries. The great accession of business which devolved upon this department when the control and management of the Scotch and Irish Excise were, in 1823, placed under the Board in England, rendered a permanent increase of the establishment indispensably necessary at that time; and upon the reduction of the Local Boards, in 1829-30, and their dependent establishments, it became necessary to transfer from the Secretaries' Offices in Edinburgh and Dublin to the office of the Chief Secretary in London a certain number of the persons who had been there employed.

The expense of the office of Chief Secretary has thus increased from 6,760*l.* to 10,070*l.*: but as the salaries of the three establishments, previously to the discontinuance of the Local Boards, amounted in the aggregate to 14,484*l.*, a saving of 4,414*l.* has been effected since 1829 and 1830 by this arrangement, and the number of persons employed has been reduced from 52 to 36. A further diminution is contemplated, as vacancies arise, by reducing the salary of the Secretary to 1,300*l.* per annum, and abolishing the office of one assistant-secretary, the salary of which is 500*l.*, as submitted in the Board's letter to the Treasury of the 13th of March, 1830.

The duties allotted to the senior clerks consist, principally, in collecting and arranging the papers which are to be brought by the secretaries before the Board, and in preparing drafts of reports and letters to the Treasury, to other public departments, and to individuals. The senior clerks assist also in preparing drafts of general orders for the information of the trade, and for the guidance of the officers, and of all minutes relating to the issue of money and the general discipline and management of the service.

The junior clerks are required, generally, to copy papers, to keep the necessary books of the departments, and to transcribe and enter the general correspondence of the office.

The attendance is from 10 o'clock till 4; but it frequently happens that the clerks are detained till a later hour. It may be added that the labour which devolves upon the secretaries is so incessant and arduous, that the ordinary limits of official attendance are quite insufficient for the due performance of the current business, a considerable part of which is therefore necessarily performed at other hours.

We shall proceed to examine the foregoing statement respecting the Secretary's Office, with reference—1st, to the number of persons employed and the salaries they receive; and 2ndly, to the duties they perform.

1st. According to this statement the Secretary's Office, in 1834, consisted of twenty persons, and their salaries amounted to 6,760*l.* a year.

Appendix No. 13.

By a return of the establishment of the office in 1797, it appears to have consisted of one Secretary and five clerks; the salary of the Secretary being 603*l.* 11*s.* 6*d.*, and the salaries of the clerks being 480*l.* a year, with fees amounting to 200*l.* 10*s.* making a total charge of 1,284*l.* 1*s.* 6*d.* We have already shown how many more articles were subject to Excise duty in 1797 than in 1834, and consequently how much the business of the office, so far as the duties of it are in question, has been diminished.

See return page 4.

In 1815, when the gross receipt of the Excise revenue in England was 27,348,097*l.*, that is, greater than it was in 1835 by no less a sum than 16,486,915*l.* the Secretary's Office consisted of one Secretary and six clerks, and his and their

salaries amounted to 2,750*l.* a year. This statement shows so great a comparative excess of establishment, in proportion to revenue now received, as to seem to place beyond all dispute the necessity of a very great reduction in the Secretary's office. Appendix No. 13.

The consolidation of the Scotch and Irish Boards with the English Board, since 1823, has certainly brought a considerable quantity of new business into the Secretary's Office; but when it is considered how many Excise duties have been taken from under the management of the Excise by transferring some and repealing others; and that, in consequence, the revenue has decreased for England, from 25,306,018*l.*, in 1823, to 10,861,182*l.* in 1835, we are quite convinced that there exists no sufficient cause to justify the present establishment of this office. See return page 4.

We beg again to notice, on making these comparisons with the year 1797, that the business of the Excise department was at that period thought to be conducted in so efficient a manner, that it was held up by Mr. Pitt and other high authorities as a model of management for the other revenue departments. In point of fact, Mr. Pitt went so far, under this impression of its superiority, as to transfer several duties to it from the Customs' department.

The salary of the Secretary of the Excise in 1797 was, as has been already mentioned, 603*l.* 11*s.* 6*d.* It continued at this rate till 1806, when it was raised to 1,500*l.* a year. In 1797 the net salary of a Commissioner of Excise was 975*l.* 8*s.* a year; so that the practice of more than a century had established, what seems to have been a rational rule, the keeping of the salary of the Secretary lower than the salary of a Commissioner. But in 1806 this rule was thrown aside, and instead of keeping the salary below that of a Commissioner, which at that time was 1,175*l.*, it was made higher by no less a sum than 325*l.* a year. The addition made to the salary of the Commissioners had been 180*l.* a year, while that made to the salary of the Secretary was 896*l.* a year. As no new duties were required to be performed by the Secretary in 1806, we look upon the fixing of his salary at 1,500*l.* a year as one of those numerous instances which, during the time of paper money and high prices were so common of profuse expenditure on official establishments. Appendix No. 13.

At the time the salary of the Secretary was raised to 1,500*l.* a year, the highest salary of a collector was 310*l.* 16*s.* a year, and there can be no doubt that many collectors, perfectly well qualified in every respect to fill the office of Secretary, would have gladly accepted it at the old salary of 603*l.*

The only explanation which we have received of this extraordinary measure, by which the permanent official salary attached to this office was at once more than doubled, is contained in the following statements from the evidence of Mr. John Clayton Freeling, the present Secretary of Excise. He informed us that the Commissioners, having considered the salary in 1797 too low, had given the Secretary the appointment of distributor of stamps; and he inferred from this, that the salary in 1797 ought to be taken (the emoluments of the distributor of stamps being about 500*l.* a year) as 1,200*l.* instead of 603*l.*; and he further informed us that when, in 1806, the office of distributor of stamps was given to another person, this circumstance was deemed by the Commissioners to be a sufficient ground for the augmentation of the salary to its present rate of 1,500*l.* a year. See evidence of Mr. Freeling, Appendix No. 72.

Assuming the facts of the case to have been as stated by Mr. Freeling, we imagine these facts cannot be admitted to afford a satisfactory explanation for so unusual an addition to the salary of an office. The whole proceeding, which appears to have been a very irregular one, amounts to this, that in order to improve the situation of Secretary, an appointment is conferred upon that officer, in addition to his own, with distinct duties, and a distinct salary; that after the

Secretary has enjoyed both offices for about ten years, the annexed appointment is taken away, to be given to another person; and that the Secretary is compensated for the loss of a salary of 500*l.* a year, to which duties were attached, by the permanent addition of 896*l.* per annum to his previous salary of 603*l.*, without additional duties. We rather imagine this to have been one of those cases which were formerly of such frequent occurrence, in which an appointment conferred, merely as a personal favour, and with a temporary object, has been made the ground of a permanent charge upon the public.

Appendix No. 13.

In 1797 the five clerks in the Secretary's Office received 480*l.* a year for their salaries, and fees amounting to 200*l.* 10*s.*, which is at the rate of 136*l.* for each clerk. In 1834 the sixteen clerks in the office received 3,410*l.* for their salaries, which is at the rate of 213*l.* 2*s.* 6*d.* for each clerk. The advance from 136*l.* to 213*l.* 2*s.* 6*d.*, in this office, was no doubt made for the same reason as similar advances were about the same time made in all public offices, namely, the great increase in prices which had taken place prior and subsequent to the year 1797. But as the principle on which all salaries were increased went no further than to keep them on a level with prices, now that prices are not only as low as they were in 1797, but those of many articles of general use much lower, a due regard to public economy requires that salaries should be reduced as vacancies occur, so as to approach to what they were in 1797, according to the direction of the Treasury to the Commissioners in their letter already referred to, of August, 1821.

Appendix, C. 1. Fifth Report of Committee of Finance, 1797.

With respect to the duties of the Secretary's Office, they were described by the Commissioners of Excise, in a return made to the Committee of Finance of 1797 in nearly the same words as those made use of by the Commissioners, in describing the duties of the same office, in their Report of 1831; so that it appears that no new heads of service have been added to this office since 1797. The business under some heads may have increased; but we see no reason for believing that it has increased so much as to justify the advance in the charge of the establishment of the office from 1,284*l.* to 6,760*l.* The Commissioners, however, have attempted to maintain, in the Report of 1831, that this establishment will not bear any reduction. They say 'the business of the office embraces every subject which comes before the Board;' but on this statement it must be remarked, that it is one which the evidence given before us proves to be incorrect; for, according to this evidence, several important branches of the business of the department, which, from their nature, can be appropriately performed only in the Secretary's Office, are altogether transferred from that office, to be performed in some other part of the establishment. The following heads of business appear to come under this description.

1. The whole of the correspondence with the officers on the survey establishment, and all petitions to the Board, except the petitions from the London district, are received, registered, laid before the Commissioners, and answered by a class of officers called the Correspondents; and it appears that these officers are not under the superintendence and control of the Secretary, although described as being under it by the Commissioners in their Report, for, speaking of the Correspondent's Office for England, Mr. Freeling says 'it is a distinct office altogether from the Secretary's Office.'

2. As to petitions, Mr. Freeling says, 'No petitions come directly into our office 'in the sense in which I apprehend the question. We have many petitions referred 'to us; but we have no place in which we receive petitions from traders. There 'is a Petition Office, which has been considered a branch of the Secretary's Office, 'but which is not connected with it; and by this office the petitions of the traders 'are received and laid before the Board.'

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3. In consequence of so great a part of the correspondence of the department being managed by the Correspondent's Office, and of none of the petitions, on their first presentation, going to the Secretary's Office, this office is relieved from what forms a very laborious duty in business belonging to the offices of other secretaries, namely, the registering of letters and petitions.

4. The bringing of the diary-books before the Board is not a part of the Secretary's duty. The office which has the management of the books communicates directly with the Commissioners.

The following is an extract from the examination of Mr. Emerson, the first assistant-clerk of the diaries:—

Are you under the Secretary?—No, not at all.

Do you communicate with the Board itself, or through any other office?—To the Board itself.

5. A great deal of business, such as preparing reports on various matters, and doing many other things connected with the collection and management of the Excise revenue, which properly belongs to the office of a Secretary, is performed by the first class of surveying-general-examiners.

6. It is no part of the duty of the Secretary to conduct the communications between the Board and the several departments of the Excise, and, consequently, to bring before it the subject matter of them, as appears from the following extract from the evidence of Mr. Freeling:—

Are there any other branches of the department of the Excise which communicate directly with the Board without going through your office?—I think it may be said, generally speaking, that all the departments communicate directly with the Board; and it is only in cases where the Board consider it necessary for the purpose of a very full or deliberate consideration, or from some circumstances involving a precedent or a new principle, that the papers from the different departments are referred to the Secretary for the consideration of a full Board.

7. It further appears from the evidence of Mr. Freeling, that his office has not the duty to perform even of keeping minutes of the proceedings of the Board and of its committees:—

As Secretary, you have in the minute-book cognizance of those proceedings between the Board and other branches, have you not?—No. There is no general record of all the proceedings of the department in the office.

Is there no minute-book kept of the proceedings of the Board?—No.

When the Board meets, who attends it?—The course of the business is this: when the Board assembles, which is soon after ten o'clock in the morning, the Secretary attends, and the Treasury letters of the day are delivered to him; he reads them in the presence of the Board; and, having obtained the necessary orders, the members adjourn to their respective committees. The papers of the day are afterwards brought in, consisting of drafts of reports which have been framed upon the Board's directions upon papers of the preceding sittings, and drafts of communications to other departments. In the course of the day, the minutes relating to the establishment and discipline of the service, and the minutes relating to the payment of money, are read; and the current business of the day, which consists of reading to the Board and taking their directions upon the various papers referred to the Secretary, is proceeded with in the presence of those members of the Board who are either not on those days occupied in committees or who may have finished that part of their duty.

That which you have adverted to relates to your own department?—Yes.

Have you a minute-book in which you enter everything?—No. The registers will show everything which has been before the Board; but we have no general minutes.

As the Board proceeds with business, is each decision on each document or subject entered at the moment by any secretary or clerk, so as to form a minute-book, showing the business transacted from the time the Board meets till it adjourns?—No; there is nothing of that kind: the orders are written upon the papers themselves, and the Secretary, when he has gone through the whole of his papers at the Board, delivers them to the different persons and departments for the purpose of being entered and acted upon.

When it becomes necessary to refer back to a decision of the Board some weeks or months before, you have no minute-book to learn that, but must refer to some paper or document?—Yes; which paper or document can be procured by referring to the register. I had at one time thought that it would be desirable to have something in the nature of a rough minute of the Board's proceedings, like those at the Treasury, and I tried it for my own satisfaction when I was first appointed to the Excise; but the papers were so numerous that I found it would be impossible to effect it, without great loss of time in communicating the decisions of the Board and a great increase of establishment.

It is to be observed, that the Commissioners, in their Report already referred to, in describing the duties of the Secretary's Office, mention what is at variance with their own statement, already quoted, namely, that 'they embrace all subjects which come before the Board,' for they specially limit these duties to three heads:—1st. The Correspondence with the Board of Treasury;—2nd. The Correspondence with the Public Offices;—3rd. The bringing under the notice of the Board the Papers relating to the removal, promotion, reduction, and discharge of Officers; and thus the Commissioners exclude those duties which we have stated to be performed elsewhere.

The more we have examined these three heads of duties the more we feel convinced that the business they give rise to, if properly managed, would not require an establishment so large in any degree as that which is now maintained for the Secretary's Office.

Appendix No. 23.

1. The returns which have been laid before us of the number of references from the Treasury to the Commissioners of Excise, and of the number of reports made upon them, no doubt prove that these references are numerous, and they naturally produce an impression that they must lead to a great extent of business; but if the nature of these references and of the reports upon them are carefully looked into, it will be discovered that the business they impose on the Secretary may be easily done.

The references from the Treasury to the Commissioners are, for the most part, references of memorials received from traders in articles subject to Excise duty; and they generally contain complaints against the proceedings of the Commissioners or the regulations of the Excise laws. The object of the references is to require from the Commissioners their opinions on the memorials so referred.

If the subject of a memorial relates to some decision of the Commissioners, nothing more is necessary to be done in drawing up a report than to recite those reasons, which led to the decision complained of, and which as a matter of course are on record: if the subject relates to a regulation of the laws, the memorial is referred to the solicitor for his report: and if to a matter connected with the surveying department, it is referred to the surveying-general-examiners for their report; so that the Secretary can have but little trouble from these references.

In point of fact, this referring of memorials by the Treasury to the Commissioners is little more, as far as we have been able to learn, than a matter of routine and form, for it commonly ends in the decision of the Commissioners being adopted by the Treasury.

The Commissioners are able to show that the number of memorials presented to the Treasury has of late years very much increased. But if the Commissioners, instead of making this increase a plea for maintaining a large Secretary's establishment, had examined the cause of increase, with a view of taking steps for checking the practice of sending memorials to the Treasury, they might have discovered that this cause of an increase of business was owing, in some measure, to a rule, which they have adopted for their general practice, not to give written answers to the petitions presented to them by traders. When the nature of Excise interference with manufacturers and traders is considered, and it is recollected that a very slight variation in the mode of enforcing the regulations may, in a most material degree, affect the interests of the trader, it will be readily understood that a rule under which the superior authorities of the Department decline giving written answers to the written petitions and representations, which they receive, must be productive of constant appeals to the Treasury, as a means of obtaining redress, or at least a satisfactory explanation of the proceeding which may be the subject of complaint.

2. With respect to the business of the Secretary's Office, in corresponding with other public offices besides that of the Treasury, Mr. Freeling admits that it is not considerable :—

What is the extent of correspondence between your office and other public departments besides the Treasury ?—Not very considerable. It is confined to communications with the local government in Ireland, with the Commissioners of Customs, with the War Office, and a few other public departments. The number of letters issued from my office to other public departments is perhaps about 200 in the course of a year.

By a return in the Appendix it appears that the number of letters received from other public departments in 1833 was 190, and the number of letters written 213. Appendix No. 23.

3. As to the business which the Secretary has to perform, of bringing before the Board the papers relating to the removal, promotion, reduction, and discharging of all the officers in the United Kingdom, this is a matter of mere routine. It will hereafter be seen that the official and important books which are made up from these papers are made up in another office, namely, that of the Clerk of the Securities, and again in the office of the Clerk of the Diaries.

It appears from the evidence, that the Secretary has a duty to perform which is not mentioned in the Report of the Commissioners—namely, that of examining the solicitors' bills ; but this is a duty which obviously is incompatible with a Secretary's functions, and which ought to be performed elsewhere, namely, in the Accountant's Office.

After having given full consideration to the several duties which properly belong to a Secretary's Office, but which are not performed in the office of the Secretary of Excise, and to the duties which are performed in it, the conclusion we have come to is, that the present establishment of it cannot be justified on any principle of public expediency, and cannot be continued on so large a scale with due regard to public economy.

The Commissioners, in the concluding part of this Report on the Secretary's office, have stated: 'It may be added, that the labour which devolves upon the 'Secretary is so incessant and arduous that the ordinary limits of official attendance 'are quite insufficient for the due performance of the current business, a con- 'siderable part of which is therefore necessarily performed at other hours.' This statement would be quite conclusive as to the necessity of maintaining the present establishment of the office, provided the Commissioners had made it manifest that there were no means for reforming the mode of conducting the business of the office, either by removing the causes of having so much business to do, or by simplifying the processes for doing it. But the Commissioners have not made out such a case: on the contrary, the facts we have been able to produce connected with this office are such, that it is impossible the number of persons who belong to it could be fully employed, if there were not a considerable degree of repetition and complexity in the system of the Excise department. The fact of one Secretary with six clerks having been a sufficiently large establishment in 1815, when the revenue for England was greater by sixteen and a half millions than it was in 1835, seems to be quite conclusive on this point. There has been, we believe we may truly say, no department that has been successfully reformed, of late years, by making a large reduction in its establishment, in which the proposals for such reforms have not, in the first instance, been met with similar statements of the full occupation of every clerk employed in it.

On examining what should be the proper plan on which the business of a great department like that of the Excise should be conducted, with reference to correct principles for arranging and administering the performance of public business, we feel disposed to think that the present plan, so far as the Secretary's Office is

concerned, is imperfect. We think that all the business of the department which is of that kind which is compatible with the duties of a secretary should be brought together under his immediate superintendence, and that he should be responsible that it is properly performed by the officers acting under his control. All letters, petitions, and other written communications to the Commissioners, should be delivered, in the first instance, into his office, and be there duly registered: and the whole of the correspondence arising out of them should be under his general management. In addition to these duties there are others which we think he ought to perform; but we shall postpone stating them, as they are connected with measures which we shall propose when we come to examine the manner in which the business of the Board is conducted.

See page 10.

The Commissioners say, in their Report on the establishment, 'A diminution 'is contemplated as vacancies arise, by reducing the salary of the Secretary to '1,300*l.* per annum, and abolishing the office of one assistant-secretary, the salary 'of which is 500*l.*, as submitted in the Board's letter to the Treasury of the '13th of March, 1830.' But we find, from Mr. Freeling's evidence, that this diminution is not likely to take place. He says, 'He is not aware that the Board 'have it in contemplation to make any reduction in his office; and that, with 'regard to the supposed possibility of dispensing with the appointment of one 'assistant-secretary, the Board had seen grounds for departing from their former 'recommendation.'

The following extracts from the evidence of Mr. Charles Browne, the under-secretary in the Secretary's Office, and of Sir Francis Doyle, explain in what manner the appointments to it are made:—

MR. CHARLES BROWNE.

Are the offices filled by the Treasury by advice from the Board, or on consultation with the Board?—The higher stations of the office are filled by persons previously recommended by the Board, and they are selected from the practical officers, generally the supervisors.

That is not the case with the Chief Secretary?—It was not so with the present Chief Secretary, Mr. Freeling.

Have all the officers in the Secretary's branch been selected from the department except Mr. Freeling?—Not all of them: there is myself and three others who have been taken from the surveying department; but those in the lower departments are not selected from amongst the surveying officers; they are nominated under the regulations before mentioned, and go on if there be no objection to them: if their conduct and character be good they roll on to the highest station in the second branch, where they stop.

That is to say, they do not rise to be assistant-secretaries, but they rise in the clerkships?—Yes.

SIR FRANCIS DOYLE.

Who appoints the Secretary?—The Lords of the Treasury; they appoint to all the situations in the Secretary's Office.

Are they commonly selected from the officers in the department?—With the exception of the junior clerks, they were formerly always selected from practical or surveying officers of the department; but the Treasury recently made an alteration in that respect, and appointed the present Secretary, who was not an officer in the department, and also one of the assistant-secretaries.

What situation had the present Secretary previously held?—He had held the situation of clerk in the Treasury, and had been private secretary to several Chancellors of the Exchequer.

The office of Secretary, we think, should be filled by a person, who, like Mr. Browne, the under-secretary, has passed through all the gradations of a surveying officer. The complicated nature and great extent of the business of the Excise department, and the great amount of revenue which is received by it, make it evident that, in order to have the duties of the Secretary's Office well and effectively performed, the most able and most experienced individual amongst the collectors and surveying-general-examiners ought to be appointed to the head of it.

Sir Francis Doyle, in his evidence just quoted, expressly says, that 'all the 'situations in the Secretary's Office, with the exception of the junior clerks, were

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'formerly always selected from practical or surveying officers of the department;' so that what we now recommend is to do no more than what, till recently, was always done.

The following extract from a letter of the Commissioners of Excise, dated 9th October 1821, to the Treasury, is wholly in accordance with our opinion:—

It is proper for us to remark, with reference to the situation of the secretary, that the duties require the most incessant application, as well as the most exact and intimate knowledge of the principles and practice of the Excise in all its branches, and could not be properly discharged but by a person of long experience in the service and of high general qualifications; and it has accordingly become the main object, since it was placed upon its present efficient footing, to which all our practical officers of character and eminence aspire, as well as the most powerful incentive to meritorious conduct and application amongst the younger officers of the service who are in any way distinguished by their education and talents.

It appears from the following extracts from the evidence of the Chairman of the Customs, that the Secretary of that department had filled all the gradations of Customs' offices:—

Was the Secretary of Customs in the department before he was appointed?—For many years; I believe twenty years and more; he first came into the department as a landing-waiter.

Had you any participation in his appointment?—He was recommended by me individually, having had a great experience of his character and intelligence when inspector-general at Liverpool, and, afterwards, as surveyor-general and as assistant-secretary.

Who was his predecessor?—Mr. Whitmore. He had been in the Secretary's Office for thirty years before he was appointed assistant-secretary, and had gradually advanced by good conduct.

We learn from a further communication from the Chairman of the Customs, that although the appointment of Secretary is, strictly speaking, in the Lords of the Treasury, it has been uniformly made upon the recommendation of the Board.

When an office such as that of Secretary of the Excise, which requires great knowledge and long experience, is filled by one whose avocations, previous to his appointment, have not afforded him an opportunity of becoming acquainted with the duties he has to discharge, the inevitable consequence is, that more persons are employed to secure an efficient performance of the public service than would otherwise be necessary. In the case of the Excise we find that something like this has taken place, for the Secretary is well supplied with assistance, there being no fewer in all than four secretaries, viz.—

See page 10.

1 Secretary	with a salary of	£1500	a year.	
1 Under-Secretary	„	800	„	and 10*l.* a year fees.
1 Assistant-Secretary	„	550	„	
1 Assistant-Secretary	„	500	„	and a permanent allowance of 100*l.* a year.
Total		£3,350		

From this statement it appears that the salaries alone of the present secretaries exceed by 600*l.* a year the whole expense of the establishment of the office in 1815, although the revenue for England is now less than it was in that year by 16,500,000*l.*

It seems to us that the practice of giving subordinate officers in public departments the titles of under or assistant secretaries, or any other title distinguishing them from head-clerks, is objectionable. We think that those who have these titles are disposed to consider themselves as placed in a situation which leads them to look to others to work for them. Unless for some special and preponderant reason there should be no intermediate grade between the grade occupied by the secretary of an office, other than that of a senior clerk. This is the case in some of the great public departments, the War Office for example, where situations of the greatest trust and highest responsibility are filled by clerks.

Establishment of the Correspondent's Office.

The following description is given of this office in the Report of the Commissioners:—

1 Correspondent	£500	1 Clerk	£180
1 Assistant-Correspondent	300	1 Ditto	150
1 Assistant	250	1 Ditto	130
1 Ditto	200	1 Ditto	120
1 Ditto	180	1 Ditto	110
1 Ditto	160	—	
1 Ditto	150	14	£2,710
2 Ditto, each £140	280		

Establishment for conducting the Correspondence with Ireland and Scotland.

1	Correspondent for both branches	£500		To be reduced to 450*l.* on a vacancy.
	Ireland.			
	1st Assistant-Correspondent	£350		To be reduced to 300*l.* on a vacancy.
	2d Ditto	250		
	3d Ditto	200		
	4th Ditto	200		To be reduced to 180*l.* on a vacancy.
	5th Ditto	160		
	6th Ditto	140		
	7th Ditto	130		
	8th Ditto	120		
	9th Ditto	110		
	10th Ditto	100		
10	—		1,760	
	Scotland.			
	1st Assistant-Correspondent	£350		To be reduced to 300*l.* on a vacancy.
	2d Ditto	250		
	3d Ditto	200		
	4th Ditto	150		
	5th Ditto	100		
5	—		1,050	
16			£3,310	

This office is a branch of the Secretary's department, by which all correspondence arising with officers in England, who reside out of the limits of the Chief Office, is managed. It is one of great trust and responsibility.

The Correspondent is always an officer of great practical experience in the surveying branch; and the assistants are taken from the class of country supervisors or officers, such persons being best acquainted with the subjects embraced in the correspondence, and best able to make out the necessary letters and orders. The clerks rise in succession to the station of first clerk.

The particular duties assigned to the assistants are,—

To attend the Board, with the Correspondent, and to open and read in its presence the letters of each day—to prepare answers in conformity with the Board's directions—to abstract the reports of the state of smuggling in the maritime counties—to examine and record the issue of all informations before the magistrates—to make up the periodical accounts of incidental payments—and to collect and arrange the whole of the papers connected with every case which is brought by the Correspondent under the consideration of the Board.

The clerks are engaged in copying and entering letters, and assist in the general business of the office.

The responsibility of communicating the Board's directions with fidelity and despatch devolves upon the principal and the senior assistants. In the other stations, above the rank of clerks, an accurate knowledge of the details of Excise survey and practice in all its branches is indispensable.

The established hours of attendance are from 9 to 3, but they all attend beyond these hours; and until the business of the day is completed.

Of the extent of business in this branch, and of the great increase of late years, a sufficiently accurate estimate may be formed from the number of letters issued from this department at different periods, viz.—

	1797	1801	1816	1827	1830	1832
English	19,574	23,927	31,163	33,211	69,438	64,432
Scotch and Irish	—	—	—	2,311		

It has been suggested by the Board's letter of 13th March, 1830, that the salary of the

Correspondent should, on a vacancy, be reduced to 450*l.*; but it does not appear upon investigation that any further reduction could, with reference to the amount of labour required, be effected at present in this department.

The Correspondent, his assistants, and clerks, each give security to the amount of 500*l.*

In our preceding remarks on the office of Secretary, we have observed upon the variation in the statements received from the Commissioners, and from the Secretary, as to the important fact of whether or not the Correspondent's Office was under the control of the Secretary. This want of agreement is continued by the description annexed to the former Office, the leading statement of which is that the Correspondent's 'Office is a branch of the Secretary's department;' whilst, according to the Secretary, the offices are to be considered as distinct, as will be seen by the following question and answer taken from Mr. Freeling's evidence:—

Do you consider your office as an office of control over that of the Correspondent's?—I should say that, in a general way, it is subject to the control of the Secretary, but practically it is, in point of fact, a distinct office.

The following extract from the examination of Mr. John Brown, who fills the office of Correspondent for England, explains more fully some of the details of this office than the Report of the Commissioners:—

Do you fill the situation of English Correspondent in the Excise?—I do.

How long have you held that situation?—Better than ten years.

What is your salary?—500*l.* a year.

Has it been increased?—It has been stationary since I came into the office, and for some time before.

How many officers have you under you?—I have eight assistants and five clerks.

Are there any officiators?—Only one officiator employed, exclusive of the above number.

Who appoints those officers—the Excise or the Treasury?—I think the Excise Commissioners.

Were you in the department before you were appointed Correspondent?—I was first assistant about twelve months, and on the death of the Correspondent I was appointed.

Had you been in the Excise department before?—In the Country department, perhaps about twenty-three years.

In what office?—I held the office of officer and supervisor; the latter station nearly ten years.

Have all the officers in your district been in the country service?—The assistants have, but not the clerks.

Is it the rule that the assistants' places shall be filled by country officers?—Yes; all assistants that are employed have been in the country department.

Are practical men?—Just so—surveying-officers: the clerks are not so.

Do you act independent of the Secretary, or are you under his control?—I am certainly under the Secretary's control; but the business of my department is confined to myself in some measure. There are many things which the Secretary orders to be done, which it is my duty to do; but the business of my department chiefly rests with myself, as to the papers which come in from the country departments in the first instance.

Do the papers come to you from the London district?—No; not from the London district, except petitions relating to country business.

So that the correspondence in your office is connected with the country?—Entirely confined to England.

Where does the correspondence from Ireland and Scotland go?—To the office in Broad Street.

So that there are three departments?—There is an English Correspondent, and one for the Scotch and Irish departments.

That is in the Secretary's department?—He is just situated with the Secretary as I am.

It appears from this evidence, that the correspondence with the London district and with Scotland and Ireland, is not managed in the office just described. The following extract from the examination of Sir Francis Doyle describes how the London correspondence is managed:—

Is the correspondence that is connected with the London district managed in the same way as that which comes from the country?—No; the London papers are brought to the Board, and disposed of there by one of the Commissioners, who takes that part of the duty, in the Board-room, and are referred by him, if the matter is of importance, to the Secretary for the Board; or he makes the usual order upon it at once.

How do they come into the Excise Office?—They come either by the post, or are delivered by the parties at the Petition Office; a great many come to the chairman, directed to the Commissioner, and he acts upon them; but a great proportion every morning comes to the

Petition Office, where they are stamped and entered; they are then brought in by the door-keeper to the Board, and they come before the Commissioners in the way I have mentioned.

Are they brought at once to the Board, or through the Secretary?—They are brought at once into the Board, after passing through the Petition Office.

How is the Petition Office composed?—There are two persons now officiating in it—this is an establishment of rather a recent date, for the purpose of securing those papers brought to the Chief Office coming into the Board; before that they were brought at once to the door-keeper, and delivered in to the Board: but some questions arose as to whether particular papers had been delivered to the door-keeper or not; and in consequence of that, which was some time ago, the Board thought it better that there should be an intermediate place, where the papers should be received, recorded, and stamped, which indicates that they have been given in at the Petition Office; and after they have been entered there, they are put into the door-keeper's box, by whom they are taken to the Commissioner whose turn of duty it is to attend to that particular kind of papers. Whenever a statement of facts is required upon any part of the London business, the paper passes into the hands of a general-surveyor, a London officer, who attends daily at the door-keeper's office, and he becomes responsible for it.

Is there a regular entry made of all those papers?—Yes; they would be found to be traceable through all their different stages.

What rank and class of officers are those that have the care of this Petition Office?—They are merely officiators.

The petitions come open?—Yes; many of them.

Not by regulation?—No; it is as the petitioners like.

Petitions that come by the twopenny-post, are they sent, because they are twopenny-post letters, to that office?—No; they would come to the Commissioners of Excise. I open those letters at once.

Without going through the Secretary's Office, or the Correspondent's, or the Petition Office?—Yes.

What entry is made of them?—Those letters, whatever their contents may be, are in the same situation as the letters that have gone through the office. I always act immediately upon them; they would go out with an order upon them; and, if they referred to the town business they would go to the general-surveyor in waiting, being first registered in the Petition or Register Office, and entered accordingly; if they refer to the country business they would go, with the necessary order, to the Correspondent (after being recorded in the same way in the Register or Petition Office), who would enter and send them to the proper collector or supervisor.

Is there any regular book of entry kept in which each of those papers so come into the possession of the Board is entered, so that what is done with them, and how they are disposed of, may be ascertained?—I apprehend that every one of those papers, in the way I state, are traceable from their coming to the Board till their final disposal; and those papers that come before me, in the way I have mentioned, go from me to the Register Office, where they are entered for the first time, and thence to the several departments. I have no book in which they are entered at the Board, for the number of them is immense; but I never heard of a paper of this kind being lost in that way. I do not think there is any difficulty in tracing them through their stages.

The correspondence with Scotland and Ireland is managed by an officer called the Correspondent for Scotland and Ireland. The establishment of his office has been described in the extract from the Report of the Commissioners, but it appears, from the evidence of Mr. John Brown, that this officer is independent of the Secretary.

Appendix No. 13.

The return of the establishment of the office of Correspondent for England, in 1797, shows that at that time it consisted of eleven persons, and cost the public, in salaries, 1,141*l.* 3*s.* 6*d.* a year. In 1834 the number of persons was fourteen, and the expense for salaries 2,710*l.*

See page 18.

The number of letters issued from this office in 1797 was 19,574; and in 1835 30,304.

The small increase in the number of persons employed in this office since 1797, notwithstanding the great increase in the quantity of business performed, is creditable to the management of it, at the same time that it shews, that statements of great additional business should not be received as affording conclusive evidence of the necessity of such large additions being made to offices as the addition which has been made to the Secretary's Office since 1797.

With respect to the increase which has taken place in the amount of the salaries, we shall not make any observations upon it, or upon similar increases in other offices, until we come to the close of this Report.

We shall now proceed to examine the duties performed in this office in the following order:—1st, the opening and reading of the letters of each day in the presence of the Board; 2dly, the abstracting of reports of the state of smuggling in the maritime counties; 3dly, the examination of the issue of informations before the magistracy; and, 4thly, the making up of periodical accounts of incidental payments.

1. The description given by the Commissioners of that part of the duty of the Correspondent and his assistants, which consists in attending the Board to open and read, in its presence, the letters of each day, is a further instance of the want of precision, upon which we have already observed in the official statements of the duties of the several offices, since that description is obviously inconsistent with the terms employed in describing the office of Secretary, namely, that 'the busi-'ness of the Secretary embraces every subject which comes before the Board.'

With respect to the course pursued, of opening and reading all letters immediately after they have been received, before a Commissioner, and his making his decisions *instanter* upon the contents of them, we consider it one which is extremely objectionable. The practice of the Commissioners who perform this business attending in rotation makes it still further objectionable. This is carrying the great evil of divided responsibility in doing the business of the public, to its extreme extent; for responsibility is first divided and diminished by having a Board of Commissioners, instead of a single individual, at the head of the department; then by having a single Commissioner to act for the Board; and, lastly, by having a different Commissioner each succeeding day.

It is quite impossible that the decisions upon the vast number of letters and petitions which are opened and read before the single Commissioner can be made with that attention and consideration which ought to be bestowed upon them. Instead of this practice, we are of opinion that no paper ought to be brought forward, either before the Board or a committee of it, for a decision upon it, without its having been first calmly and minutely examined by some efficient officer; who should be required to look into the papers in the office connected with it, and make such notes and observations as will serve to assist in forming a correct judgment upon it. But we shall explain our views on this subject more fully when we shall have the duties of the Board, and the manner in which the business of it is conducted, under our examination.

Sir Francis Doyle in his evidence lays great stress on every letter being read from the beginning to the end by the Correspondent or his assistant, before the Commissioner who acts as a committee of the Board. The following question and answer are taken from it:—

With respect to the reading of the letters—are they all actually read by the Commissioners?—They are all read to him, from beginning to end, by the Correspondent, or the assistant-correspondent, who attends the Commissioners for that purpose.

We should observe, however, that the above answer was probably not intended to be taken in the general and unrestricted sense which the terms of it would imply, since if taken in this sense, and unaccompanied by explanation, the statement would lead to a material misapprehension as to the actual nature of that branch of business which it is meant to describe.

In the examination of Mr. John Brown, the description of the manner in which this business is done is as follows:—

Will you describe the course you take on receiving letters and petitions?—It is the business of one Commissioner to attend every morning, to have the letters opened, and to hear them read; and the letters are opened, and read accordingly to him, and he puts such orders on them as he thinks proper. Some of the papers are returns to other departments in the office.

Are they actually read through?—There are a great many of them read through, such as statements of offences: they must be read through in order to enable the Board to decide.

Do you read them yourself?—The first assistant does.

Are they read by you, or your first assistant?—Yes; they are read by the first assistant.

And opened in the presence of the Commissioner?—Yes.

And are orders given on the instant upon them without further consideration, except such as take place on the reading?—In many cases there is an order put upon them, but as to others they are referred to different departments in the office; the Secretary, or solicitor if it is a case which requires the solicitor's attention.

But how do you determine what petitions shall be referred?—It is not usual to decide on a petition till we have a report from the collector or supervisor. There are final orders put on the letters coming up from the supervisors and collectors; but petitions are referred generally to the collector or supervisor to report upon.

Then the report comes back to your office?—These orders for reports are issued, and when received are annexed to the former papers, and then they are laid before the Board for final orders.

That is for final orders?—Yes; or for further report if the Board thinks fit.

Or for reference?—Or for reference to the solicitor, Secretary, or surveying-general-examiners.

What sort of petitions do you refer to the Secretary?—All papers connected with Treasury petitions, and such other papers as the single Commissioner does not think fit to decide upon, and upon which he would rather have the sense of the whole Board.

Are there many of that description?—I cannot say there are many.

So that when there is a petition, without having any reference to the Treasury, it is altogether decided upon by the single Commissioner?—Yes, by the single Commissioner: perhaps there are papers connected with the petition that comes up, or there may be a statement of an offence received, if the party has been detected in offending against the laws of Excise, and in that case the papers are annexed.

Then, in point of fact, the greater part of the petitions are settled by one Commissioner, with you assisting?—Yes, generally so; except in cases of petitions to the Treasury.

Is it possible, in your opinion, that any one Commisssioner can so attend to each letter that is produced to him on each day as to form a correct judgment with regard to the answer that should be given to it?—Upon many it is quite easy to do so: upon others it is not; because there are difficulties that arise, and the Commissioners from hearing the letters read may discover something. They have a good deal of tact in discovering the bearing of cases when read.

Supposing, instead of having the letters opened actually in the presence of the Commissioner, you were allowed to open and read them, and to note your opinions upon them, and after this to lay them before the Commissioner, would not that contribute to enable the Commissioner to form a more correct opinion as to the manner in which the letters should be disposed of?—There are a great many of the letters which are now done in the way you have mentioned, such as reports that have been ordered, and which reports when they come up again to the Board, are annexed to the former papers, and are sent to the person who has charge of the papers.

Is it an absolute regulation that each letter should be opened and the seal broken in the presence of the Commissioner?—Certainly.

Is that the regulation?—It is the regulation.

That regulation has probably existed ever since the Excise was established?—Perhaps it has.

And probably has been continued from the period when the number of letters were very few to the present time when they are very numerous, without much consideration of the expediency of the practice?—Yes. What I was going to observe was, that all reports that are made on papers annexed to the former papers on the same subject, all come before me, one day previous to their going to the Board; those I make myself acquainted with.—I read them through.

You find that a convenient and useful practice?—It is certainly necessary for me to make myself acquainted with each case, so that I may give the Commissioner some information if he wants it.

Would not the same course be useful with regard to the letters when they first come up?—Yes, certainly. I should suppose it would answer the same purpose; but it would take up a great deal more of my time, more than could possibly be spared.

Or the time of your assistant—you might be assisted in it?—The putting orders on papers is a thing of great importance.

Can you give us any idea at present of the average quantity of letters that you receive in a day?—They vary much.

Tell us within a hundred or so?—Sometimes sixty, or seventy, or eighty, sometimes above a hundred considerably.

And sometimes as low as fifty?—I think not often.

Then these whole hundred or more are opened in the presence of the Commissioner, and what you call read?—Not all read; there are many to be referred.

Can you tell that without reading?—We can tell by glancing at it if it is a petition, without reading it through.

Then the statement we find in the reports of the Commissioners of the letters being read

to the Commissioners is not strictly a reading?—All the letters are read where there is a final order put upon them.

In point of fact, is it true that they are all read from beginning to end?—They are not, as I before observed; but they are read in part.

What sort of reading is it—how far—is a whole sentence read through of each letter?—With some it is some time before we discover the meaning; with others, the meaning is sooner discovered.

You spoke just now of deciding at a glance?—Yes; sometimes by reading, at a glance you can tell what is meant; others you must read through.

This practice is unavoidable in consequence of the number of letters, and the time that is applicable to the business being short?—The Commissioner has a good deal to do with the letters.

Do you communicate always with one Commissioner?—No; they take it by turns.

When you have got your basket of letters, do you go on the same day to more than one Commissioner?—No; only to the one single Commissioner.

Do you go also to the Board?—No; I do not go to the Board: but I frequently have occasion to go to the Commissioner to whom the letters are read, to get orders on papers that have been annexed, when they require despatch.

And your letters are opened before the one Commissioner?—Yes.

And only one?—No.

When does the Commissioner begin?—Between ten and eleven o'clock generally, and sometimes before ten.

When does he end his business?—It entirely depends on the weight of the post.

Take an average?—In about an hour and a half or two hours.

Not much longer than two hours?—Between two and three hours sometimes, and sometimes upwards of three hours.

Is there any minute made of the proceedings that take place when you wait on the Commissioner with these letters?—No.

Is there any book kept to enter the proceedings of the Commissioner—he acts as a committee, you know?—Yes.

Is there no book kept?—No; not that I am aware of.

That appears from the letter itself?—Yes; he writes on the letter.

Every letter is disposed of in some way or other?—Yes.

Is it disposed of by a written note?—Yes, by a written note.

Do you put the note on it, or the Commissioner?—Sometimes I do; on others I do not write: those that I write on are mere common references.

Are you in a private room with the Commissioner?—Yes.

Are other Commissioners employed in the same way?—One with the Scotch and Irish Correspondent.

I do not observe that any of the present Commissioners are what you call practical men in the office of the Excise?—No.

Then with regard to the letters that are produced by you before them, it depends a good deal on your suggestion?—If it came to a matter of practice I should probably know more about it than the Commissioner.

Would they call in the surveyor-general?—If it is considered a question of any difficulty it is referred to the surveying-general-examiners.

There is a regular reference?—Yes.

Where there is no reference your opinion is given?—Yes, and that of the Commissioner.

The Commissioner acts a good deal on your opinion?—I assure you the Commissioners have a good deal of discrimination, when cases of a similar nature come before them so often for their decision.

Now what proportion should you say—suppose you took 100—suppose you averaged about 100, what proportion of that 100 would be disposed of on an average by the Commisssioner without reference, according to your experience?—I cannot form a correct idea on the subject; it depends much on the nature of the papers.

You might have a notion of the number of references that are made?—Sometimes there might be as many as thirty, or forty, or fifty; they vary much.

Is that a thing that often happens?—It is sometimes more and sometimes less.

Are one-half of the letters referred?—No.

Will you say a fourth?—Generally speaking a fourth is referred for further consideration to other officers. It is very difficult to answer that question precisely—it is very difficult.

The general result of the description contained in the above evidence of the mode in which the daily business of bringing forward the papers received for the decision of the Board is performed, appears to be, that although all such papers are brought before one of the Commissioners, yet that for this purpose the letters are not all read from the beginning to the end; that only a 'great many are read 'through;' that the contents of some of them are judged of at a glance; and that some degree of tact is employed in disposing of them with rapidity.

It appears to be next to impossible that, according to the above mode of conducting this branch of the business, it can be performed with that degree of caution

and efficiency which its importance requires, and more especially that such a mode of disposing of the petitions and representations of the traders can be considered as satisfactory by those from whom they are transmitted. After hearing the above statements on this part of our subject, we are the less surprised that in the course of our recent inquiries amongst the manufacturers and traders who are subject to the Excise, their complaints as to the manner in which their petitions are treated should have been so numerous. The dissatisfaction which has been created on this point has naturally and necessarily led to that feeling which has so frequently been stated to us as prevailing amongst them, of the inutility of petitioning the Board; and it accounts for the great number of memorials which are presented to the Treasury for its interference with the Commissioners in Excise cases.

It is proper to observe that the Correspondent's Office is not occupied with writing letters to the traders in reply to their petitions or letters. The following is an extract from the evidence of Sir Francis Doyle on this point:—

Is this correspondence carried on with the officers of the department only, or is any portion of it carried on with traders and others?—It is not usual for this department to correspond directly with the traders; but upon complaints from traders, and representations from officers to the Correspondent of complaints on the part of traders, the answer from the Correspondent would be to one of the supervisors, or to the collector, to state to the trader the answer to his queries; so that it would indirectly involve a correspondence with the traders, but it is directly a correspondence with the officers.

It appears to us that this rule of not giving written answers in any case to the letters and petitions of traders is one which ought not to be persevered in; but we shall take an opportunity of making some further remarks upon it.

2. The business which is performed in the Correspondent's office, of abstracting reports of the state of smuggling in the maritime counties, is so wholly incompatible with the proper business of this office that it evidently should be transferred to some branch of the department, that should be specially employed in taking charge of all matters relative to smuggling.

3. The same remark may be made respecting the business of examining the issue of informations before magistrates.

The following is taken from the examination of Mr. J. Brown on this subject:—

Do you do anything more than merely register these returns of the fines and forfeitures—do you make any examination into them—these events of hearings?—Yes. There is one comes to the Board, and a duplicate for the fines-accountant. The one that comes to the Board is examined.

What sort of examination is it?—We see that there are such penalties as the law authorizes.

You make an examination to see whether the magistrates have done their duty?—Sometimes they may mitigate a penalty lower than the law allows, and sometimes the cases may not properly be stated by the collector or supervisor.

And do you take it into consideration the conduct of your own officers in conducting the prosecution?—Yes; but it may happen that the officers are not to blame: the magistrates, I believe, consider themselves competent to decide in cases brought before them, and act accordingly.

The business of superintending and controlling the proceedings of the Officers of Excise and of the magistrates in the recovering of penalties under the Excise laws, more properly belongs to the Solicitors' than to the Correspondent's department. It will appear in the extract we shall give from the Commissioners' Report on the solicitors' office, that the assistant-solicitor is required to attend specially to the prosecutions in all cases arising before any justice of the peace, as well in as out of sessions; and, therefore, the imposing on the Correspondent the duty of superintending the proceedings on informations before magistrates is one of those unnecessary repetitions of business of which there appear to be several in the Excise system of management.

But this is not the only repetition on this head of business which takes place;

for the accountant of fines also is charged with the business of examining the issue of informations.

4. The making up of periodical accounts of incidental payments is also a duty in no respect compatible with the proper duties of the Correspondent's Office, and is another instance of a useless repetition of business, because this business is also done, according to the Report of the Commissioners, where it clearly should be done in the accountants' office.

If the duties which do not correctly belong to the Correspondent's Office were discontinued in it, and transferred to other offices, the Correspondent for England would easily be able to manage the whole correspondence of the United Kingdom, and the office of Correspondent for Scotland and Ireland, and the Petition Office for London, might be abolished.

We think, as we have before suggested, that it is wrong to have the office of Correspondent distinct from that of the Secretary. The Secretary should be practically at the head of all that business of the Excise, which, according to the established practice in other public departments, appertains to the duties of a Secretary of a great public department; and none so properly belongs to it as the branch of Correspondence; and he should be responsible to the Board, that each individual in his office shall duly perform the business which is allotted to him.

We have received information that petitions are sometimes laid aside, and not brought before the committees; but on inquiry we have been told that this cannot happen, because all petitions are regularly registered and duly accounted for. On examining, however, whether sufficient care has been taken to make sure that the business of registering petitions, letters, and other instruments, is duly performed, we did not receive such answers as were altogether satisfactory.

The following is taken from the examination of Mr. J. C. Freeling :—

With regard to those which come into your office, what is the course?—We have a departmental register, in which we do very much the same thing as the clerks in the Petition Office do: we take an account of the papers, and shew the Board's orders, and the persons to whom they are communicated.

Is there another register kept in the Correspondents office?—There is a similar register kept in the Correspondents Office.

There is, in fact, an accurate registry of all petitions?—There is.

It is easy, at all times, to discover what has become of each petition?—Certainly: every register would, undoubtedly, shew the course of that petition; and it would enable you to trace it to some individual in the department, or to some other person to whom it may have been delivered for the purpose of communicating the Board's order.

Are those registers examined with a view to ascertaining what number of petitions there may be without having been answered?—I must admit they were not formerly; but, by a recent regulation, we have found it desirable and necessary to examine the books for that purpose.

You say, if they are registered the facts will appear; but is it quite certain they will be all registered in some office?—I think it is now quite certain with regard to the registers of which I have been speaking.

What control is there over the person who has to take care of the register—the Petition Office is composed of three clerks, is it not?—Of two clerks.

Is it left optional with them whether to register or not?—So long as the parties applying deliver their petitions open at the Petition Office, it must certainly be optional whether the person receiving them registers them or not. This must, I apprehend, be the case, to a certain extent, in all public offices.

The duty of registration is not in any way controlled by a superior officer in the establishment to the two clerks who compose that office?—Certainly not.

Of course, therefore, petitions might be suppressed without the matter being known?—Petitions might certainly be suppressed; but we have this security, that the parties applying must necessarily be supposed to have a great interest in the result of their petitions, and that if they found no steps were taken by the Board upon the subject, they would naturally renew their application—a circumstance which would unquestionably bring the conduct of the persons employed in the Petition Office under the notice of the Commissioners.

The Correspondent has power, if he chooses, to abuse his trust—to withhold papers from coming before the Board?—We have established recently a mode of registering papers, which appears to offer a satisfactory check to the possibility of the loss or suppression of a paper of that kind, particularly in the departmental registers; for all papers referred from the committee of correspondence to the Secretary, or from the department of the Secretary to that of

the Correspondent, are entered in the registers of the respective offices: the initials of the person who delivers each paper are recorded, as well as an acknowledgment of the receipts by the other party, in order to give an assurance that that paper has actually found its way into the proper register.

The above extract from the evidence of the Secretary strongly confirms the impression to which we have before alluded, that the complaints on the part of the traders, of a want of due attention to the petitions transmitted to the Board, have not been without foundation. From that evidence it is clear that the business of keeping regular and accurate books for the registration of papers, has not been always strictly enforced. It is expressly admitted that the registers were not formerly controlled by the examination of any superior officer; and that only recently a mode of registering papers has been established, which appears to offer a satisfactory check to the possibility of the loss or suppression of a paper.

In order to learn how far the omission to make inspections of the registers had been remedied by this recent proceeding, we called for a return, shewing what the new mode was; but we have found, that it falls very far short of a complete remedy, from its operation being limited to papers passing between the offices of the Secretary and the Correspondent. Appendix No. 5.

Mr. Freeling in his evidence states it to be his opinion, that the complaints which would arise from petitions being suppressed afford a sufficient security against their being suppressed; but we cannot admit the force of this observation: on the contrary, the general dissatisfaction which has been expressed before us by all classes of traders, with respect to the manner in which their petitions are treated, leads us to conclude that the power of complaining affords them no security whatever against the possibility of the abuse which has been referred to.

The want of an arrangement more complete and satisfactory than that which has been described for the due registration of petitions, letters, and other written instruments, must, as it appears to us, be considered as a material omission in the system of management, which has been applied to the Excise. It must obviously be of the greatest importance to the proper performance of the business of a public department, like that under consideration, in which the business originates in a great degree in written instruments, that a clear, correct, and complete registry should be kept of every paper which is received by it, so that the readiest means may be always at hand for obtaining all such information relating to past transactions as may be requisite for properly investigating them, and for coming to a satisfactory and consistent decision on each several subject matter successively brought forward for consideration. There can be no doubt that such an arrangement will not only lead to the saving of much time and labour in the search for documents to which it may be necessary to refer, but will also materially contribute to a complete understanding of the circumstances under which each new application is made, whilst at the same time the suppression of applications will be prevented; due attention will be insured to the consideration of every case with a view to a decision upon it; and to the communication of such decision in an authentic shape to the party applying.

But in order that such a plan may be properly effective, a branch of the Secretary's Office should be specially appropriated for receiving all papers addressed to the department; for registering them in books prepared with proper forms for making entries; and for transmitting each paper to the office to which its contents has relation. This registry office should be constantly visited by a superior officer, and returns should be made periodically to the head of the department, showing what applications remained without answers having been given to them.

The Establishment of the Solicitors' Offices.

The Report of the Commissioners gives the following description of these offices :—

The law business of the Excise department in England is conducted by a solicitor and an assistant-solicitor—the former is always a barrister of certain standing. They are both selected and appointed by the Lords of the Treasury.

The solicitors are not to be concerned in any professional engagement or private practice, but devote their time and attention to the transaction of Excise business only.

They are required—

First. To advise the Board in every matter involving a question of law which shall arise in the transaction of the business of the revenue.

Secondly. To conduct legal proceedings in all causes, civil or criminal, in any of the superior courts of law, or in any court having jurisdiction in criminal matters, or before justices of the peace or other magistrates, in and out of the session, or the court of summary jurisdiction at the Chief Office, or in the court of appeal in matters of Excise.

Thirdly. To draw up forms of all documents required by Acts of Parliament to be used in the transaction of the business of the revenue; to prepare cases for the opinion of counsel, and abstracts and deeds relating to the conveyance of any premises contracted to be either sold or purchased by the Board for revenue purposes.

Fourthly. To submit to the Board from time to time such alterations in the law as may appear necessary or expedient, and to prepare Bills, under the orders of the Board, to be submitted for Parliament.

The whole business of the department is under the control and superintendence of the principal solicitor, who is responsible to the Board for the due execution of its orders; but as it is desirable, in business of such great extent and variety, that some portion should be more particularly assigned to the assistant-solicitor (subject however to any alterations which may at any time appear to the Board to be necessary), he is directed to attend specially to—

The prosecution and defence of all cases arising—

Before the chief Commissioners—before any justice or justices of the peace, as well in as out sessions;

Before the Commissioners of appeal; and to

The prosecution and defence of all indictments and criminal process, and of all actions in any of the courts of common law.

The solicitors do not institute proceedings against any person whatever, nor compromise or stay any proceedings without the authority or sanction of the Board, except when circumstances will not admit of a previous reference; and they are not allowed to charge fees of any description.

Previously to 1829, the solicitors, who held their offices by patent, were paid by fees on all the legal proceedings instituted by order of the Board, or connected with this revenue. Out of the fees so received they provided their own clerks and establishments; the second solicitor receiving from the first solicitor an allowance of 500*l.* a year, besides the fees arising from his own department of the business: but in that year the Lords of the Treasury assigned fixed salaries to the solicitors and clerks in lieu of the former fees; and the following scheme was sanctioned by Mr. Stewart's letter of the 22d August, 1829, and by warrant dated 26th January, 1830.

Solicitor	£2,500	7th Clerk	£100
Assistant-Solicitor	1,000	8th Ditto	100
1st Clerk	400	9th Ditto	90
2d Ditto	300	10th Ditto	90
3d Ditto	300	1 Messenger	60
4th Ditto	250	—	—
5th Ditto	200	13	£5,540
6th Ditto	150		

Note.—A fee of 1*l.* 1*s.* is payable to each of the two Commissioners (the under-sheriff being one, and a clerk in the solicitor's office the other) on commissions to find debt, the preliminary step to issuing an extent. A fee of 5*s.* is also payable to the appraisers (one of whom is a clerk in the solicitor's office) on all writs of appraisement, for the condemnation of seizure, issued into the county of Middlesex. These fees, which amount on an average to 50*l.* per annum, are divided amongst the clerks immediately under the solicitor.

Scotland.		Ireland.	
Solicitor	£1,500	Solicitor	£1,500
1st Clerk	350	1st Clerk	400
2d Ditto	210	2d Ditto	250
3d Ditto	150	3d Ditto	200
4th Ditto	100	4th Ditto	130
—	—	5th Ditto	100
5	£2,310	—	—
		6	£2,580

Solicitor for Casual Revenue £92. 6*s.* 2*d.*

In addition to the above, a personal allowance of 1,000*l.* per annum was granted specially to Mr. Mayow, the assistant-solicitor, in consideration of the surrender of his patent.

The average gross profits of the solicitors, under the former principle of remuneration, taken for three years, amounted per annum to £12,105

Expenses of establishment now defrayed by the public 5,540

Saving £6,565

The solicitor and assistant-solicitor are in attendance at their offices from ten o'clock in the morning until between four and five, and very frequently are detained to a later hour. This attendance is not always found sufficient for the discharge of their duties, as during the term, and on other occasions, when there is a pressure of business, they are occupied at their private houses. The clerks are all required to be at the office daily from ten o'clock till four; but the attendance is not limited to those hours, and they are frequently employed for a much longer time.

It is the duty of the senior clerks in the first solicitor's office to assist in preparing causes for trial and reports on cases referred to the solicitor; to conduct the pecuniary transactions of the department, including the recovery of monies under verdicts (this part of the duty is managed exclusively by the chief clerk); to attend the Court of Exchequer; to assist in drafting clauses of Bills; in drawing briefs and issuing extents; and they are responsible that the proper legal steps in court are taken in due time. They communicate the result of all prosecutions, and are engaged in various miscellaneous business relating to the department.

The junior clerks copy and enter letters, and assist in the general business of the office.

In the second branch the senior clerks are employed in preparing informations for the recovery of penalties and duties, and for the condemnation of seizures as well before the Commissioners in the court of summary jurisdiction as at the assizes, quarter-sessions, and before justices of the peace. They assist in the preparation of criminal proceedings instituted by order of the Board, and in the drawing of reports upon questions and cases referred to the solicitor.

These clerks are not unfrequently employed in conducting and managing the proceedings in the unavoidable absence of the solicitor; and great judgment and accuracy, together with a competent knowledge of the laws, are therefore requisite for the due performance of the duties.

The junior clerk in this branch keeps all the official accounts, and makes, under the directions of the solicitor, the several disbursements incidental to the management of the office. He also keeps the books in which all orders or informations are entered, and assists in the transaction of the general business.

In Ireland the expenses of the law department have been considerably reduced. By various arrangements which the Board have been enabled to suggest an annual saving has been effected since the year 1827 of 15,900*l.*, and a further reduction of 2,800*l.* may be expected as soon as the Bill for the Suppression of Illicit Distillation shall have passed; making altogether a reduction of 18,700*l.* per annum. On the other hand, the labours of the office have been considerably increased by the attempt to render the jurisdiction of the Court of Exchequer in Ireland available for the hearing of revenue cases of magnitude and general importance, and to establish in this particular the principles and practice of the English court. The extension of the duties on glass, and the general assimilation of the Irish to the English system of law and practice, have also tended to increase the labours of this department. The whole of the establishment has recently undergone a very careful revision by your Lordships, and the present establishment appears to be upon the lowest scale consistent with the efficient performance of the duties.

In Scotland the net profits of the solicitor under the system of fees exceeded 3,000*l.* per annum, and the expenses of his establishment were about 500*l.* The same duties are now performed at an expense to the public of 2,310*l.*, which is less by about 1,190*l.* per annum than the previous charge.

The following Accounts show more fully the expenses of the Solicitor's establishment and of Excise prosecutions:—

AN ACCOUNT shewing the Amount of the Solicitor's Salary and Emoluments for the Year ended 5th January, 1835, and the Amount of the Disbursements and Charges incidental to the Business of the Solicitor's Office during the same period.

		Salaries.	Emoluments.	Disbursements and Charges.
		£. s. d.		£. s. d.
England	Solicitor	2,500 0 0	..	4,666 3 1½
	Assistant do. — Fixed Salary £1,000 0 0	2,000 0 0		
	Assistant do. — Special Allowance by Treasury Warrant to Mr. Mayow 1,000 0 0			
Scotland		1,500 0 0	..	478 2 11½
Ireland		1,500 0 0	..	4,449 12 4
Total		7,500 0 0	..	9,593 18 5

AN ACCOUNT of all Excise Law Expenses in the United Kingdom in the Years 1833 and 1834, distinguishing England, Scotland, and Ireland, and the several Heads under which they were incurred.

	Year 1833.												Year 1834.											
	England.			Scotland.			Ireland.			The United Kingdom.			England.			Scotland.			Ireland.			The United Kingdom.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Salaries of the Solicitors and Clerks	6,540	0	0	2,310	0	0	2,700	0	0	11,550	0	0	6,540	0	0	2,310	0	0	2,700	0	0	11,550	0	0
Expenses (being all Disbursements) of Exchequer Prosecutions for Penalties	1,931	14	10	791	9	10½	2,957	5	6	5,680	10	2½	2,846	8	3½	421	13	7½	3,523	0	11	6,791	2	10
" " for Condemnation of Seizures	413	12	6	46	3	4	84	5	11½	544	1	9½	254	12	3	32	2	6	67	1	3½	353	16	0½
" " for Extents and Special Commissions	1,302	14	3¾	2	10	3	88	5	4½	1,393	9	11¼	983	14	9	3	13	6	171	10	10	1,158	19	1
" " of Chancery Proceedings	..			..			29	15	9	29	15	9	..			..			16	13	8	16	13	8
" " of Criminal Proceedings	439	14	8½	..			536	10	10¾	976	5	7¼	796	19	8½	657	2	10	467	16	9½	1,921	19	4
" " of Summary Proceedings	151	1	2	..			400	18	6	551	19	8	54	8	5	..			287	16	5	342	4	10
" " of Civil Actions	125	17	0	6	6	0	244	8	8	376	11	8	30	2	1	50	7	10	61	13	0½	142	2	11½
Fees paid at the Secretary of Bankrupts' Office for Searches for Dockets	85	19	0	..			..			85	19	0	81	15	0	..			..			81	15	0
Travelling and other expenses of Witnesses, paid out of the Revenue in cases for which sufficient Sums have not been recovered	384	18	9½	304	14	2	2,260	5	11¾	2,249	18	11¼	602	11	8	659	5	1	2,026	10	2½	3,288	6	11½
Miscellaneous Payments	96	18	7	10	2	2	102	0	3½	209	1	0½	82	1	7½	41	14	2½	143	12	2½	267	8	0½
	11,472	10	10¾	3,471	5	9½	9,403	16	11	24,347	13	7¼	12,272	13	9½	4,175	19	7	9,465	15	4½	25,914	8	9

AN ACCOUNT of the Amount of Fees paid by the Solicitors of Excise to Counsel, distinguishing those paid with Cases, in each of the five Years ended 5th January, 1834.

	Amount of Fees paid to Counsel.		
	With Cases.	With Briefs, &c.	Total.
	£. s. d.	£. s. d.	£. s. d.
England { Solicitor	35 15 6	1,894 5 10	1,930 1 4
England { Assistant do.	35 2 0	151 10 6	186 12 6
Scotland	..	505 7 0	505 7 0
Ireland	131 5 0	3,214 1 0	3,345 6 0
Year ended 5th January, 1830	202 2 6	5,765 4 4	5,967 6 10
England { Solicitor	64 10 0	1,232 17 10	1,297 7 10
England { Assistant do.	10 15 0	750 10 6	761 5 6
Scotland	..	454 6 0	454 6 0
Ireland	70 7 0	3,264 8 6	3,334 15 6
Year ended 5th January, 1831	145 12 0	5,702 2 10	5,847 14 10
England { Solicitor	91 10 0	936 18 8	1,028 8 8
England { Assistant do.	..	101 10 6	101 10 6
Scotland	..	363 13 0	363 13 0
Ireland	10 10 0	2,674 9 0	2,684 19 0
Year ended 5th January, 1832	102 0 0	4,076 11 2	4,178 11 2
England { Solicitor	32 5 0	907 3 10	939 8 10
England { Assistant do.	37 14 0	211 6 0	249 0 0
Scotland	5 16 0	354 15 0	360 11 0
Ireland	44 2 0	2,207 12 0	2,251 14 0
Year ended 5th January, 1833	119 17 0	3,680 16 10	3,800 13 10
England { Solicitor	43 0 0	782 6 6	825 6 6
England { Assistant do.	53 5 6	308 19 6	362 5 0
Scotland	5 16 0	396 7 0	402 3 0
Ireland	68 5 0	2,030 4 0	2,098 9 0
Year ended 5th January, 1834	170 6 6	3,517 17 0	3,688 3 6

AN ACCOUNT of the Amount of Fees paid by the Solicitors of Excise to Counsel, distinguishing those paid with Cases, for the Year ended 5th January, 1835.

	Amount of Fees paid to Counsel.		
	With Cases.	With Briefs, &c.	Total.
	£. s. d.	£. s. d.	£. s. d.
England { Solicitor	64 10 0	1,072 8 4	1,136 18 4
England { Assistant do.	33 5 0	293 11 6	326 16 6
Scotland	..	198 13 6	198 13 6
Ireland	55 13 0	3,032 8 0	3,088 1 0
The United Kingdom	153 8 0	4,597 1 4	4,750 9 4

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A RETURN of the Number of Informations filed by the Solicitors of Excise (by the Board's order) for Penalties, in each of the Five Years ended 5th January, 1834.

		Years ended 5th January,				
		1830.	1831.	1832.	1833.	1834.
ENGLAND .	In the Summary Court before the Commissioners	972	1,123	879	1,003	1,211
	In the Exchequer	74	37	40	44	62
SCOTLAND .	Before the Justices in Edinburgh .	109	51	30	24	44
	In the Exchequer	38	34	45	38	27
IRELAND .	In the Exchequer	55	53	46	42	105
	Total, United Kingdom . .	1,248	1,298	1,040	1,151	1,449

A RETURN of the Number of Informations filed by the Solicitors of Excise (by the Board's Order) for Penalties, for the Year ended 5th January, 1835.

		Number.
ENGLAND .	In the Summary Court before the Commissioners	1,465
	In the Exchequer	47
SCOTLAND .	Before the Justices in Edinburgh .	26
	In the Exchequer	10
IRELAND .	In the Exchequer	91
	Total, United Kingdom . .	1,639

AN ACCOUNT of the Gross Sums paid for Prosecutions, or other Law Business, by the Excise Department, in each of the Six Years ended 5th January, 1835.

Years.	England.			Scotland.			Ireland.			The United Kingdom.		
	£	*s.*	*d.*	£	*s.*	*d.*	£.	*s.*	*d.*	£.	*s.*	*d.*
1829	16,509	5	0	10,150	1	10	12,687	8	6	39,346	15	4
				*3,373	4	1	*7,122	9	2			
1830	9,028	11	9	3,175	0	11	10,447	0	1	22,650	12	9
							*7,788	0	4			
1831	4,664	17	0	3,228	3	9	5,706	17	2	13,599	17	11
1832	5,178	17	5	2,132	19	2	5,813	12	9	13,125	9	4
1833	5,195	13	10	942	15	5	6,822	7	9	12,960	17	0
1834	5,732	13	9	1,562	4	7	4,286	17	2	11,581	15	6

NOTE.—With reference to the amounts stated in the first year of the above account, it is necessary to observe that, up to 10th October, 1829, the Solicitors in England were remunerated by legal charges for the business performed by them, but subsequently the actual disbursements only were allowed, and the Solicitors were paid fixed salaries.

The gross sums paid in Scotland in the year 1829, and in Ireland in the years 1829 and 1830, were considerably increased, in consequence of several quarterly bills which were in arrear having then been paid and brought to account. The expenses actually incurred in those years, marked thus *, are stated above.

It appears, by the account of the establishment of the solicitors' offices in the Report of the Commissioners, that the number of individuals permanently employed in that department being twenty-four, and the aggregate amount of the salaries received by them being 10,430*l.*, that sum is distributed as follows: namely, 6,500*l.* amongst the four principals, and 3,930*l.* amongst the remaining twenty persons employed.

We have been induced to notice this striking inequality in the distribution of the salaries allotted to this branch of the Establishment, with the view of submitting some observations of a general nature as to the manner in which the appointment of Solicitor to the Board is filled. The three principal Solicitors for England, Scotland, and Ireland, it may be observed, are all of them barristers at law, and consequently are not solicitors in the usual acceptation of the term. This circumstance would altogether prevent them from personally conducting any of the Excise business which is transacted in courts of law, were it not for special Acts of Parliament which expressly enable them to practise as solicitors in regard to the proceedings of the department; still, however, there appear to be two consequences of an objectionable nature necessarily resulting from the manner in which the appointment in question is filled. The one, that the remuneration to the solicitor is fixed at a rate, which in reference to the other salaries in the department, must be considered as disproportionately high; the other, that a large proportion of the business which peculiarly belongs to the office of solicitor, is not performed by that officer in person, but is altogether left to other persons deputed by him; with this view one or two of the clerks in his office are usually required to be admitted as attornies or solicitors.

It would be inconvenient on this occasion to enter into a discussion of the general question, as to the best mode of remunerating the solicitors of public departments; we are aware that the present system has been adopted after having been repeatedly made the subject of consideration, and we apprehend there can be no doubt, that so long as professional men of the rank of those now appointed to the Customs and Excise shall be employed, it will be advisable to continue the mode of payment by salary; in case, however, any circumstances shall arise which shall call for a reconsideration of this branch of the establishment, we think it may be well worth attention to inquire whether the same extent of professional service might not be obtained upon easier terms than those now established; whether, for instance, by having at the Board one barrister, with an understanding that the person so appointed should be responsible as Commissioner for the general direction of the legal proceedings arising in the department, sufficient provision would not be made for all the services required from a confidential professional adviser; leaving the practical part of legal proceedings to be performed by an ordinary attorney or solicitor. A practical illustration of the above view of the question will be found in the present constitution of the Board of Stamps and Taxes, in which some of the Commissioners have been taken from the bar; and which has no other professional adviser on the establishment except a solicitor, who is strictly a solicitor and attorney. The gentleman who now fills that office was appointed a few years ago, on a vacancy made by the death of the late Mr. Sykes, who had for some years held the office of Solicitor, he having been, like the Solicitor of Customs and Excise, a practitioner at the bar. The salary to Mr. Sykes varied between 1500*l.* and 2000*l.* a-year, whilst that to Mr. Timm, the present solicitor, is 1400*l.* We may add, we have the highest authority for stating that the legal branch of the business arising in this consolidated department in which the

* The established salary of the office being 1200*l.* per annum, rising to 1400*l.* after seven years' service.

necessity for the discussion of practical and intricate points is of peculiarly frequent occurrence, has never been conducted in a more satisfactory manner than under the present arrangement.

A further question arises out of this part of the subject, with respect to the necessity or expediency of maintaining distinct establishments of solicitors in Scotland and Ireland, now that the general administration of the business of the department arising in those countries has been transferred to the Board in London.

It certainly would seem that the principle on which the consolidation was founded, namely, that of bringing the various proceedings for securing the collection of the Excise revenue immediately under the eye and control of the consolidated Board, by its having direct and personal communication with the heads of all the branches of the service, ought to have governed the regulations of the solicitors' offices, there being nothing peculiar in them to justify a departure from it. The reasons for this apparent departure from the general principle of consolidation, are probably to be found in the circumstances under which that measure was carried into effect. This important change in the establishment of the Excise took place in the year 1823, in pursuance of the recommendations of the Parliamentary Commissioners of Inquiry, to whose Reports we have already referred. In the second of those Reports, in which the consolidation itself is proposed, the steps are also suggested by which that measure should be carried into execution; and amongst those suggestions it is recommended, that on the abolition of the separate Boards for Ireland and Scotland, local Boards should be appointed to sit in each of those parts of the Kingdom, with an authority which should be derived from, and subordinate to, the Central Board in London. The consolidation was accordingly effected upon this plan; but after the experience of a few years, it was not thought desirable that these local Boards should continue to sit in Dublin and Edinburgh, and the Boards were accordingly superseded. For a further short period after the discontinuance of those Local Boards, Commissioners were detached from the Central Board in London, one for Edinburgh and one for Dublin, in which cities they were appointed to reside for at least one year, and during that period to take the personal superintendence over the Excise business arising in those parts of the Kingdom, under the general direction of the Board in London. This arrangement was, however, also put an end to in the year 1830, since which time the administration of the business of the department for the whole of the United Kingdom has been made to issue directly from the Board in London. During the continuance of the intermediate stages which we have described in effecting the general consolidation, it was thought to be desirable to maintain the separate Solicitors for Scotland and Ireland. The course adopted was, no doubt, suggested by an apprehension of some injury to the revenue, by removing the management of prosecutions in the Exchequer courts of Edinburgh and Dublin to a distance; but many stronger cases may be cited, where the removal of direct local control appeared, at the first view, to be likely to produce similar inconveniences, but where none, on trial, have been experienced.

The continuing of separate solicitors, acting independently of the chief London solicitor, must necessarily be attended with a more feeble administration of the powers of the Excise laws, and must lead to more deviation from an uniform and effective performance of the public service, than would be the case if the whole business of conducting prosecutions was under the management of one solicitor, possessing the opportunity of receiving his instructions directly from the Board, and of personally communicating with it.

It is not necessary to go into any detailed explanation to show that one solicitor could act for the United Kingdom. He would, in point of fact, be just as well able to do the business in Scotland and Ireland as the respective solicitors who now do it, because they practically conduct the business by their head-clerks, who are professional attornies, and in fact prepare and manage each prosecution.

When the separate Boards of Customs of the United Kingdom were consolidated, the separate offices of Scotch and Irish law managers of prosecutions were abolished, and the whole business of enforcing the Customs laws was placed under the London solicitor. The following is taken from the examination of the Chairman of the Customs :—

How is the law business of your department managed?—By a solicitor, an assistant, and a certain number of clerks.

Do those persons manage the Irish and Scotch business as well as the English?—The solicitor is responsible for the whole of the law business connected with the United Kingdom; but there is an assistant-solicitor in Scotland and an assistant-solicitor in Ireland, who communicate with the principal solicitor in England; the solicitor in England having been at the bar for twenty years, and selected by permission of the Government from Westminster-hall, without any influence whatever.

Are the assistants in Ireland and Scotland members of the bar, or solicitors?—Solicitors, I believe, both. Besides the assistant-solicitor of Customs in Scotland there is also an assistant-solicitor in the court of session and justiciary, who is a writer to the signet.

Do they act in the courts themselves?—Yes.

They are entirely under the order of the solicitor in London?—Yes; and he doing nothing but under the express direction of the Board.

What establishments have the assistants in Scotland and Ireland?—Very trifling. The assistant-solicitor in Ireland has two clerks; in Scotland there is no clerk.

Do you carry on all your prosecutions in the Court of Exchequer here?—I should say, very rarely now; that where one case goes before the Court of Exchequer, one hundred are decided by the magistrate upon summary process.

When you use the word 'now,' in what sense do you apply it?—I mean within about the last ten or twelve years, the course having been otherwise before that period, when almost all cases went into the Exchequer; and that which cost 20,000*l.* now costs 2,000*l.*

Do you find that mode of proceeding satisfactory?—Nothing more so: in the first place the proceedings are cheaper; and what is of great importance to the Crown and to the party is that the inquiry takes place directly, and a decision is had immediately.

To what amount do those cases go?—The ordinary case of the 100*l.* penalty, and the cases by the recent Act of Parliament, where parties who are detected smuggling at sea, and who are now brought before the magistrates, and, instead of being sent for the naval service to sea, are now committed to hard labour for a period of six, or nine, or twelve months, as the case may be; almost all those cases are decided by magistrates.

In what way do magistrates act?—In the different counties, either at petty sessions or individually, according as the Act of Parliament may determine how the matter is to be ultimately investigated and decided, either by one or two magistrates.

In London how are the cases decided?—They are brought before the magistrates also: sometimes before the Lord Mayor, sometimes before the magistrates of the Thames Police: but if it be a case in which traders are concerned, and where the smuggling has been carried on to a great extent, and very heavy penalties are incurred, and the evidence of importance, then the case is brought before the attorney and solicitor-general, in order to come before the Court of Exchequer.

In conducting cases in the country, before the magistrates, who acts?—The collector, in most cases.

Is he assisted by any legal adviser?—According to the importance of the case: if it be a case in which the parties are likely to be assisted by legal advice themselves, whether by a barrister or attorney, the Board then directs the collector and comptroller to employ a respectable person either as an attorney or barrister, as the case may be. All those cases in which any legal assistance would be required would be almost invariably under the express orders of the Board; and upon the circuits, in all cases, either the solicitor, or the assistant-solicitor, or chief clerk, would themselves attend the assizes.

Do you bring causes often before the assizes?—No, not very often, but occasionally; in case of obstruction, of felony, or the higher and more grave cases, or when the magistrates have committed for the assizes.

The nature of the duties of Excise may lead to the necessity of a greater number of Exchequer prosecutions in that department than in the department of the Customs; yet it should be borne in mind, that such prosecutions, from either department, are quite analogous in their character; the object of both being to recover penalties for violations of special enactments of the statute law,

the proceedings for which do not involve any legal difficulties, or require any great knowledge of law; and therefore, with reference to general principles, there seems to be no reason why there should not be the same kind of governing authority for conducting the Exchequer prosecutions of both departments.

There can be no doubt that, within these few years, and especially since the mode of remuneration to the solicitor has been by a fixed salary, instead of by bills of costs, a much greater degree of caution has been used than heretofore, both in the institution of Excise prosecutions, and in the conduct of those which have been commenced; but we feel at the same time bound to observe, that the result of our inquiries into this branch of the subject has led us to the conviction, that with respect to these prosecutions, there is a want of some superior authority exercising a direct control over these proceedings, with a view to their being made more effectual than they have hitherto proved for their legitimate objects. In several of our preceding Reports, we have noticed the very general impression prevailing amongst the traders who carry on their business according to law, that they have not been sufficiently supported by having the law put in force against competitors who are known to be guilty of infraction of that law; and especially with respect to trials in the Irish Court of Exchequer, the result of our inquiries has convinced us that the powers which are possessed by the law officers of the Crown in that country have not hitherto been under such a degree of control as was sufficient, in all cases, to protect the revenue. These officers belong to the Irish local executive government, which is subject to influential applications for its interference in favour of traders who are defendants in Excise prosecutions; and it has happened, as we have been informed, that compromises have been made where circumstances did not justify them, and in the absence and without the consent of the Excise solicitor.

The next point connected with the legal proceedings of the Excise to which we beg to call attention, is the great number of the prosecutions which are brought into the Courts of Exchequer of England, Scotland, and Ireland. The numbers varying from 120 to 190 a year. These prosecutions are accompanied with a very heavy expense: on every trial two counsel are employed in addition to the Crown lawyers, and the particular forms of proceedings incur such great delays and heavy costs, as to render these prosecutions extremely expensive to the public, and very vexatious, and even ruinous to the parties against whom they are brought, in taking the ordinary steps for defending themselves. See p. 31.

The evidence we have received from the solicitors of the Excise and other officers, respecting the manner in which the magistrates discharge their duties, when informations are brought before them for trial in Excise cases, leads us to be of opinion that this more cheap and expeditious course ought to be more generally adopted by the Board.

The following extracts are taken from the examinations of the solicitors for England and Scotland:—

Mr. Dehany. Do you find the trials are generally satisfactorily decided by the magistrates? —They vary very much, in Ireland particularly; but I should say, upon the whole, I think they are fairly satisfactory. If any important mistake is made by the magistrates, it is corrected on appeal, or by the judgment of the superior Court of Exchequer, into which the proceedings are removed.

Mr. Carr. How do you find practically that the law works which gives a power to the magistrates to decide on revenue cases; do you think the revenue is effectually supported?— I think it works better in practice than we should expect in theory; and better, a great deal, than it used to do before an Act passed limiting their power of mitigating the penalties imposed to one-fourth part thereof. In the Highlands, nothing could be so abominable as their mode of deciding revenue cases formerly: they went down to the meeting to assist in getting off each other's tenants; and when there was a conviction, they have been known to lay down the merely nominal penalty imposed themselves.

The opinion which we have expressed in favour of resorting for the prosecution of offences against the Excise laws to the county magistrates, or other local jurisdictions, rather than to the Court of Exchequer, is founded on the conviction, that such proceedings in the inferior courts are not only calculated to attain the object for which they are instituted, in the manner which is the most simple and expeditious, and at the same time the least oppressive to the party; but also because we believe the proceedings so conducted to be more useful in preventing the violation of the law, in consequence of the publicity they give in the neighbourhood where offences are committed of the circumstances of every trial; for it is by publicity that efficacy is chiefly given to the force of law and to the force of public opinion.

It will be seen that the Chairman of the Board of Excise, and the Solicitor, are, on the other hand, of opinion that the collection of the Revenue intrusted to their department could not be so effectually secured as it now is, without having recourse to Exchequer prosecutions to the extent now practised. Without intending to detract from the authority so justly due to the opinion of the functionaries referred to, on a point like that in question; we would observe, that it must be admitted that the necessity for which they contend has become the less conclusive, from what has taken place in the analagous case of the department of Customs: in that department, it is well known that a similar course had long prevailed of resorting on almost all occasions to prosecutions in the Court of Exchequer; but as we have already intimated, the experiment having been tried of relying mainly on proceedings by informations before the magistrates, it has been found that this plan answered every purpose. The examination of the Chairman of the Customs informs us that one of the results of the change of system has been, that where 20,000*l.* had been before expended on Exchequer trials, 2,000*l.* only is now expended by the proceedings now usually adopted in enforcing the same provisions of the law.

The Commissioners of Excise were formerly, in some degree, obliged to bring prosecutions in the Exchequer, in consequence of a strong leaning against the Excise system, which often gave improper protection to delinquents. It is, we believe, universally admitted that this feeling no longer prevails to anything like its former extent, and therefore the Commissioners seem to have persevered in the course of Exchequer prosecutions after the reason for adopting it had ceased to exist.

It appears from the evidence of the solicitor for England that the Board is governed in making its decisions, whether or not trials shall take place in the Exchequer, in some degree by the amount of the penalties to be recovered. This circumstance affords an additional inducement to those which we have formerly mentioned, for a revision of all Excise penalties, with the view of making them bear a just relation to the offences to which they are applied.

The peculiarly severe nature of an action in the Exchequer has led to a general habit of making compromises. By this practice great offenders escape from receiving due punishment, whilst the suppressing of the publicity of disgraceful transactions defeats the just and legitimate end of instituting legal proceedings. Sir Francis Doyle says, 'When parties come before you and acknowledge their 'offence, and state that they are ready to submit to the Board, but that they are 'ruined by going into the Exchequer, it is difficult to say that you will insist on 'going through all the forms of the process.'

The following is an extract from the examination of Mr. Hetherington on the same point:—

What is the opinion of the trade with regard to the conduct of the Excise prosecutions, and their being brought before the Court of Exchequer?—No doubt they consider it a hardship, because they are put to very considerable expense in defending the case, even if they are not convicted.

Is it a greater expense than is usual in other prosecutions in other courts?—They have no expense before magistrates, but merely in attending.

Is there no other way of bringing a prosecution of Excise before a magistrate or the Exchequer?—No other, except the summary court in London, before the Commissioners.

Are there not some expenses peculiar to the Court of Exchequer, greater than if they were tried at the assizes or before quarter-sessions?—No doubt of it; it has always been considered a very expensive proceeding to defend a case in the Exchequer.

Is the mere going into the Exchequer considered a punishment in itself?—Some of the traders think so.

Does not it lead to many compromises?—I have no doubt that many compromises have been made rather than defend the case, though they have considered themselves innocent.

Then there must be a dread of the Exchequer process?—No doubt.

We made the following remarks on the subject of compromises in our Seventh Report:— Seventh Report, part ii., p. 41, 42, 43.

Amongst the functions of the Board of Excise, there is perhaps none which imposes so great a degree of responsibility, and requires so careful an exercise of discretion, as deciding upon cases for prosecution, and directing the mode of conducting them. These difficulties are necessarily greatly increased, when those who are called upon to decide have not the means of becoming personally and fully acquainted with the merits of each case, and with the characters and situations of all the parties implicated in it. We conceive it must be owing to some imperfection in the arrangement or in the establishment of the Excise, directed to these objects, that we have found an impression to prevail that the proceedings instituted by the Excise rarely lead to a complete development of the real circumstances of the case; and that we have also found dissatisfaction very generally expressed, that, in the course of such proceedings, sufficient attention has not been paid to the necessity of giving the greatest possible publicity to the detection and punishment of every case of clear or admitted fraud, with a view to example. The system, which is admitted to be indiscriminately adopted, of making almost every case of prosecution the subject of compromise, must, as it appears to us, tend to defeat the objects of the law which creates the offence, and annexes a penalty, not as a compensation for an injury, but as a punishment for an act which must in general have been committed with a fraudulent intention. The difference between the effect produced both upon the defendant and upon the public, by a case regularly pursued to trial and conviction, and by one in which the proceedings are dropped by a composition out of court, are too obvious to require that they should be insisted upon; and we advert to the distinction principally for the purpose of expressing our opinion, that the objections to the latter course of proceeding apply with peculiar force to its adoption in Ireland, and that the general disregard of the laws by which that part of the kingdom has been so long distinguished may in a considerable degree be traced to the habit which has there prevailed of allowing the execution of the statute law, more especially that branch of it which relates to offences against the public revenue, to be superseded or neglected by those whose duty it is to see it put in force. The numerous examinations to which we have referred in the former part of this Report will sufficiently prove the extent to which this neglect has been carried, with regard to the penal laws relating to the distilleries; and it should be borne in mind, that in this instance the practice is not only attended with its ordinary and necessary evil of causing an habitual disregard of all legal restraint, but is also attended with serious injury and injustice to a large class of dealers, who carry on their trade according to law, on so close a system of competition, that the advantage allowed to their rivals, who are permitted to calculate upon such an evasion of duty as shall enable them to sell lower than the fair market-price, is immediately and ruinously felt. In a Report recently presented to your Lordships on the subject of the malt duty in Ireland, we have shown that the results above alluded to have been actually and extensively produced, and that the greater part of the licensed maltsters in some of the principal malting districts of Ireland have been completely driven out of the trade by the general and almost unchecked system of evasion of duty by the illegal manufacturers and dealers. We cannot but feel that the traders whose business has thus been ruined have strong and just grounds of complaint, that they have not received the protection to which they were entitled, by more systematic and unremitting efforts to put the law in force than in that case we have found to be exerted.

We do not mean to imply that a neglect to enforce the law has gone, or is likely to be permitted, to the same extent in spirits as in malt, but we are satisfied that the system which has been so extensively acted upon, of compromising penalties and staying proceedings for infractions of the distillery laws, necessarily leads to similar results; and when it is notorious that repeated compromises have taken place with the same individual, it may be almost said that a sanction is given to the practice of fraud, and that the observance of the law is reduced to a matter of calculation of profit and loss.

We have extended our observations upon the above point, because it is one in which we strongly concur in the feelings of importance attached to it by some of the leading members of the trade with whom we have conferred on the subject, and to whose examinations, annexed to the former part of our Report, we beg leave especially to refer. We would add, that we agree in opinion with these gentlemen, that in all cases the existence, or not, of an actual intention of fraud should form a primary object of inquiry, and that in the administration of a system of

regulations so intricate and difficult of construction as those of the distillery laws, the greatest care should be taken to distinguish between cases in which the infraction of the letter of the law has been accidental or unintentional, and those in which it has been the result of concert or design; in the latter cases, when the inference of an intention of fraud amounts to a moral certainty, we agree with them in thinking that the offence should be invariably and inflexibly pursued to the full extent of the law by the most public and immediate course of proceeding at the assizes, or other local courts where the parties implicated and the circumstances of their trade are most known, and where the verdict of a jury is necessarily attended with the greatest effect. We give the preference to such a mode of proceeding, with a full sense of the constant risk, especially in Ireland, of a verdict against the Crown, being fully convinced that the publicity and exposure attending the full investigation of a case of this kind before a jury, even though a verdict may not be obtained, is of more value in the way of example, and in deterring others from the practice of the offence, than the infliction of a penalty, however large, by way of compromise, which in many cases is known to be a price willingly paid for the practice of a fraud, by which a profit extending to many times its amount has been realized.

Twelfth Report, p. 15.

The following additional remarks on compromises are taken from our Report on Auctions:—

We have inserted in the Appendix official returns of all prosecutions instituted for offences against the auction laws in each of the last three years: the number, it will be seen, is great, and is continually increasing, especially in that species of offence which is the most prevalent in the list, being that of not duly accounting for sales, which in all probability involves, in most of the cases, the guilt of a double fraud, against the revenue and against the employer, and which must certainly be considered as calling for the severest penalty. It will be observed, however, that the great majority of these cases have ended in compromise; and this fact leads us to refer to our remarks on this subject contained in a preceding Report. Without pretending to give an opinion as to the expediency of resorting to this course in the particular cases under consideration, we may observe that those cases afford a strong illustration of the objections to which we have alluded, against that mode of dealing with offences arising under the Excise laws. There is perhaps no case in which public exposure, and the notoriety derived from a formal trial and conviction, is more desirable than in that of the fraudulent auctioneer, who uses his licence as a cloak for getting into his hands the property of others, whom he has ample means of deceiving as to the fair proceeds of the sale, whilst at the same time he charges them with a tax to the Government which he has never paid: a compromise with such a character, which draws but little attention, and the terms of which, if known, are probably but little understood, frequently leaves him at liberty to resume his fraudulent practices, without even moving from his former neighbourhood, where, besides the losses he may occasion to the victims of his fraud, he throws a general discredit on the trade, and at the same time causes a direct injury to his more honest competitors.

We have thought it right to recur to the observations which we have submitted on this part of our subject in former Reports, from a conviction that there are no points connected with the administration of the laws of Excise of greater importance than those to which the above extracts relate; and as we have already alluded to an impression generally prevailing amongst the whole body of traders under the Excise laws, in complete accordance with the preceding observations, we beg leave further to submit some passages of the evidence of several traders and other highly respectable and intelligent persons, extracted from their examinations annexed to our former Report. We refer especially to the subjects of Exchequer prosecutions and compromises.

Thirteenth Report, p. 94.

Mr. Cuthbert. Have there been cases subsequently to Mr. Carr's death?—Yes, and which have been always compromised, which is what we complain of. We say that if a man is detected in a gross fraud, he should never be allowed to be a manufacturer again. Any man may make a mistake; every day we might be subjected to prosecutions, for mistakes will arise out of inattention to the technical parts of the Act of Parliament; but then, where they know there is no fraud, they admonish us for having done the thing, and desire us to be more correct in future.

It is your opinion that these frauds have not been followed up to the extent that they ought to be?—That is our impression. We know that they have not been followed up, and that the same parties have done the same thing once, twice, and thrice, and that they have always been compromised, and not brought into the Exchequer; but we do not know what their difficulties were in proving their case.

The course pursued has not been effectual in putting down the frauds?—No; the same manufacturers are still going on. In our trade, for a great length of time, we have been selling at a loss, and we know those low prices were first established by the parties who had committed frauds, and that others were compelled to follow them.

Ib., p. 132, 133.

Mr. R. L. Chance. Do you suppose there is no fraud in the crown-glass manufacture?—There is one house in Lancashire which, it is supposed, defrauded the revenue for some years.

Is that house still in existence?—Yes, it is; they have compromised twice: they compromised for £5,000 on one occasion, and for a smaller sum on another.

There have been compromises, the firm being notorious smugglers?—Yes, I think very improperly; we all thought it was a very bad precedent to compromise in such a case.

Do not you think that every publicity ought to be given to detection of fraud?—Yes, even if there was no penalty inflicted.

How long ago was this?—The first was about six years, and the last about two years ago.

Mr. Pirie. In prosecuting for penalties the evidence of the maker is never taken, but only the evidence of the interested parties, who are always asked for their opinion of the case. Fourteenth Report, p. 156.

Mr. Irvine. If we are frauded we never hear of the case, it is sent to the Board; the Board orders the collector to report upon it. We never hear a word of it until we get a *subpœna* to the Court of Exchequer, beyond the supervisor telling us that we are frauded. Although we may be perfectly right, it is better that we compromise the matter on the best terms we can than go into court, as the least of two evils, seeing we must pay our expenses whether we gain or lose the suit.

You mean to say it is frequently better for the trader to be treated as guilty, though he is innocent, than to defend the suit?—Yes; because he is charged all the expenses whether right or wrong. An officer may bring any trader into court, and the trader gets all his expenses to pay.

Mr. Lumsden. The difficulty of defending a trader against the Excise laws is that they lay so many counts; they probably manage to get a conviction on one or two of them—and the trader suffers much under the Exchequer court: there is seldom exacted more than pays the expenses of the Exchequer suit, and, though the Crown asks no expenses, in the event of succeeding, they are enabled by compromise generally to exact from the trader a sum quite sufficient to pay the costs of the suit: few Exchequer causes come on; they are generally settled by compromise. Ib., p. 159.

Mr. Collins. I would suggest that all apparent frauds should be brought before a justice of the peace court; and if the justices saw there was a decided fraud intended, that it should be handed over to the superior court, the Court of Exchequer: it is a cruel thing for a trader to be handed over to the Exchequer for an irregularity of his servants.

Is it the practice to proceed in the Exchequer court against you?—Yes, for the smallest infringement of the law: no charged paper must stand by the side of uncharged paper; now it is scarcely possible in a large mill to prevent it; and if an officer finds they are touching each other, he may seize the whole.

Mr. Lumsden. In respect of labels found in the possession of a stationer, and not destroyed, we are then subject to be brought forward from the inaccuracy of our servants; I think, if this could be mitigated to five or ten pounds, and that exacted, it would be a complete security, for we should never hesitate to pay the five pounds; but taking us into the Exchequer court is very oppressive, and not of the least use, in my opinion.

Memorial of Mr. Andrew Stein, distiller, Helensburgh, enclosing his evidence.—Lastly. No penalty for fraud should be compromised or mitigated without a public trial, nor even after it, unless the distillers, with the clerks and principal servants, come forward voluntarily and submit to an examination on oath, and prove that no fraud of any kind has been committed in that work for twelve months. Seventh Report, part i., p. 153.

Mr. Leslie Clark. You think that there might be an improvement in regard to prosecutions?—Yes, I think so, to a great extent. The fact is, that in Excise prosecutions we have no proper means of defending ourselves; we are grappling with a man who receives a reward for giving information and evidence which may be founded on his own error; he receives one-half of the fine which is incurred; his oath is taken in preference to any proof I may bring against him: that is a law against reason, justice, and common sense. Sixth Report, p. 140.

The law here does not differ from the law in England, does it?—Not that I am aware of. Here is another fact somewhat connected with this subject: the Board of Excise reply to no dealer's application; for instance, if there was a seizure made from me, I should memorialize the Board, but I should never get an answer from them; the memorial is sent to the party who makes the seizure—he is an interested person—he answers the reference made to him, and I never know what he says, or what information he may lay against me: that is a very grievous circumstance, and may be taken advantage of by an Excise officer, who is subject to the infirmities of human nature.

When you complain to the Board, do not they put your complaint in some train of investigation—is the collector empowered to examine your complaint?—I believe it is generally sent down to the collector and the supervisor, but what their report may be we know not: the only answer we get, if we do not succeed in our application, is a subpœna to the Exchequer court.

Mr. Woolsey. I think the Excise have encouraged the licensed distiller for the last three or four years in smuggling. I say that without fear of contradiction. Seventh Report, part i., p. 418—454.

In what way?—In compromising for convictions.

Mr. Jameson. They allege against that the circumstance that, it is impossible always to prove the case to the satisfaction of the jury or the court; but our notion is, that even if they do not succeed in establishing the case where it is a decided case of fraud, (for there is no mistaking a case of fraud,) it is a great deal better to bring it into court, and to have the facts disclosed there. I am convinced that facility of compromise has tended to induce distillers to persevere in illicit practices.

That it would be better to let the trial go through, even if it fails?—Yes; I am convinced the effect would be better to have all the facts brought out.

Seventh Report, p. 454.

In point of fact, that the whole efficiency of the Excise law must depend upon the accuracy with which the penalties of the law are enforced?—Certainly, that is our feeling; regulations intended to protect the revenue and the fair trader are of no use without being enforced.

Do you imagine that if the laws were strictly administered here in all cases of detections of fraud, and trials were fairly brought forward and carried to their legitimate issue, namely, verdict and judgment, that would have any considerable effect in stopping the frauds of licensed distillers?—I think it certainly would have effect. There are many men who would not wish to be dragged into a court of law, and have facts established which might leave no doubt of their guilt, though the proof might not be such as in a legal point of view would warrant a jury in convicting.

Fifteenth Report, p. 220.

R. Sullivan, Esq. M.P. Then you think that it would be attended with good effect to have the Excise prosecutions at the assizes instead of their being carried to the Exchequer?—I do: but the prosecutions before the magistrates seem to be satisfactory to all parties, at least to the prosecuted.

The question refers to those prosecutions which are considered to be above the jurisdiction of the magistrates; would it not be better to have all the prosecutions of that kind at the assizes?—It would be, I think.

Would it have a better influence on the public in leading to a more general submission to the laws?—Yes; I think its influence would be salutary, no doubt.

Would it not contribute to make the law better understood in the country?—It would have that effect; it would give greater publicity to those laws, which are very often violated through ignorance in Ireland. If they were more aware of the provisions of the law, in many instances, we would have fewer infractions of it.

Seventh Report, part i., p. 433, 434.

Mr. R. J. Smyth. In most instances of prosecutions it appears that suits end in a compromise; what is your opinion upon that?—I think it is very injurious to the fair trader.

You think that the effect of it is, that it does not operate to that extent as a prevention of smuggling which it would do if the trials went on?—That is my opinion.

Do you think it would be an improvement to have prosecutions for all Excise offences conducted at the assizes, in place of having them in the Exchequer?—I really think it would be a better system both for the revenue and the trader; it is very hard bringing a man from a distant part of the country, when the distiller in the neighbourhood of Dublin is just at home.

If the penalties were rendered more adequate to the offences, and all the prosecutions conducted at the assizes, and the principle of no compromise on any occasion, do you think it would be a better system than the present?—Yes; at the same time I think the equity of the case ought to be considered more than it is, and the penalty to bear some proportion to the extent of the fraud; for instance, an officer may charge the growing stock of a distiller at a certain amount; he may, through an oversight, have charged it a few gallons less than it really is; another officer comes and takes that same stock, and finds an increase; the trader is subject to a penalty without having any knowledge, or any power of correcting it; and the trader may be carrying on, with the knowledge of the officer, an extensively fraudulent trade, and run no risk.

Is it the practice to treat these variations with much severity?—I think there is very little distinction.

Would not a jury take that into consideration?—If it were left to the jury, I think they would.

Would not the Excise also take that into consideration, before they exposed themselves to the risk of losing a verdict?—I think that where the Excise act, they act up to the strict letter of the law, without regard to those circumstances of the case.

Ibid, p. 198.

Observations of Mr. R. J. Smyth and others on the proposed new Distillery Bill. We are of opinion that, as well for the security of the revenue as the protection of the fair trader, a clause should be inserted in any Bill that may be introduced into Parliament on this subject, to the effect that all proceedings for the recovery of penalties for offences under any Excise Act should be, in the first instance, at the quarter-sessions or assizes of the county in which the defendant resides, subject, under certain conditions, to an appeal to a superior court; and that the defendant should have leave to produce witnesses to prove that the offence or irregularity had been caused by unavoidable accident or error, if such had been the true cause, and that no fraud had been practised or intended, and that the court and jury should take into consideration the intention of fraud, and have a discretionary power to mitigate any penalty in such a way as might appear, under all circumstances, to be just and equitable.

Ibid. p. 328.

Mr. Archibald Dunlop. There is much to complain of and to remedy in the case of Excise prosecutions; the informations are made and the evidence given, in most instances, by revenue officers, who have a principal participation in the conviction; and when cases are taken to the Exchequer, the defendants are merely allowed copies of the counts or statutes upon which they are prosecuted, without being furnished with the charges to be brought against them, or of the witnesses to be adduced in support of these charges; and the barons are not obliged to give, and, in a late case, actually refused to give the jury a copy of one of the counts upon which the defendant was prosecuted. The constitution of this court, so contrary to

justice, and opposed to the spirit of the British constitution, and the heavy expense incurred by a defence, which, however successful and triumphant, does not entitle the defendant to receive costs, and obliges traders, rather than run the hazard of unknown evidence, large or unlimited penalties, and the certainty of a heavy expense, to submit to a compromise, agreeable to the dictum of the informer, and the equally formidable and somewhat interested solicitor of Excise. Seventh Report, part i., p. 328.

In all cases the business of the revenue officer ought to be to prevent the commission of fraud; and where prosecutions are necessary, such should be brought, in ordinary cases, before the local courts, and, in every instance, tried according to the fair and common course of legal proceeding.

A recent and a striking illustration of these observations will be furnished, if required, to the honourable Commissioners, where the prosecutors were defeated and exposed, but that at a heavy irrecoverable expense to the persecuted and innocent defender.

Letter of Mr. Leathem. It never could have been the intention of the legislature to subject a fair trader to heavy penalties for unimportant and unavoidable errors or inadvertencies; and yet many persons have been put to serious, in some cases ruinous expense, in defending prosecutions in the Court of Exchequer, undertaken on the most frivolous pretences, and I firmly believe (in common with every individual I had an opportunity of meeting, who has turned his attention to the subject) from no other motive, in the first part of the prosecution, than that of sharing the penalty. As one of many instances, I beg to refer you, Sir, to the proceedings in the sittings after Hilary Term, 1830, in the Court of Exchequer, in Dublin. On that occasion a great number of informations were entered for trial, but the first three or four proceeded with were of so shameful a nature that the court felt itself called on to make some severe reflections on the proceedings; and the attorney-general, in disgust, abandoned all the others. By such infamous attempts as these to wrest the law so as to oppress the honest trader, its moral force was destroyed. Juries could not be found at last who would convict even the fraudulent trader. The bold man gained confidence from this, and extended his fraudulent practices; the timid, fearful of the expense of prosecutions from which honest intention was no protection, resorted to means for securing the goodwill of the officers, which ended, in many cases, in bribery and corruption; and an almost universal evasion of duties has been the consequence. Ibid, p. 207.

As a remedy for these evils, I would beg leave to suggest the necessity of an improvement in the law relating to the recovery of penalties. It should, in my humble judgment, be imperative on the Excise to sue for all penalties, in the first instance, in local courts, either the quarter-sessions, or assizes of the county, in which the offence was alleged to have been committed, and the defendant should have an opportunity of going fully into the merits of the case, and of shewing, if he could, that no fraud had been practised nor intended: and the court should have the power of mitigating any penalty, notwithstanding the infringement of the *letter* of the law, to whatever extent it should, under all the circumstances of the case, think just and equitable. All penalties should also be obliged to be sued for or abandoned within a *short time* of the alleged fraud; and the officer, immediately on making a detection, should be obliged to direct the attention of the trader, or any of his principal servants on the premises, to it, or if none were to be found there, should do so either by letter or personally at the earliest possible period: without some such regulation as this, stories may be trumped up (as many already have been), which it would be impossible for any men to answer, having no recollection or knowledge whatever of the circumstances. The power of sueing for penalties should also be taken from the local officers engaged in surveying distilleries (except in cases where the distiller refused to comply with any regulation which they might direct him to comply with), and confined to the supervisor or other check officers. Instead of its being the interest of the local officers, as at present, that the distiller should fail in complying with the law, in order that they may entrap him and probably get a penalty, it should be made their interest to assist the distiller in complying with the regulations; and if either neglected them, or entered into collusive agreement to defeat them, proper check officers would be able to detect and punish both, the one by penalties, the other by representing his conduct to the heads of the department in London, who, after proper inquiry, could either reduce, suspend, or dismiss him, as the nature of the offence deserved . . . . . I humbly submit that the revenue would be more effectually secured, and the fair trader protected, by a simplification of the law, and by having all penalties sued for, in the first instance, at the quarter-sessions or assizes of the county, (or at furthest the adjoining county,) in which the defendant resides; and also to have it a fixed point, that the defendant should have leave to produce witnesses to give evidence as to the intention of fraud; and if he satisfied the court and jury that there had been none, nor any intention of it, he should not only be free from any penalty, but recover costs, provided the court would certify for him.

Although we agree in opinion with those witnesses who propose that prosecutions for offences against the Excise laws should be carried on before some local tribunal, we do not recommend that the Commissioners of Excise should be wholly deprived of the power of carrying them into the Courts of Exchequer. They should, however, never exercise this power except in cases of very great delinquency, and then not without having previously obtained the sanction of the Treasury.

It will be seen from the above extracts, that the ruinous expense with which

Exchequer prosecutions are attended as regards the defendant, is universally urged as one of the strongest grounds of complaint against the system under which the Excise laws are at present administered, and the fact that such is the general consequence of the present mode of enforcing the law is fully admitted in the quotations from the evidence of the Chairman and the Surveying General Examiners of Excise, which immediately precede those extracts. It is unnecessary that we should enlarge upon the objectionable character (more especially from its being repugnant to every principle of English law) of a system under which the mere commencement of proceedings in one of the ordinary courts of justice for the recovery of a penalty becomes of itself an unavoidable penalty in a very high degree.

The following tables show the number of Excise prosecutions in each of the five years, ended 5th January, 1834, and the number of compromises :—

IN ENGLAND.

Years Ended 5th January.	Number of Prosecutions.								Total Number of Prosecutions instituted.
	By Information for Recovery of Penalties.			By Writs of Scire Facias on Bonds, &c.			By Writs of Extent for Arrears of Duty.	For Condemnation of Seizures.	
	Compromised.	Settled otherwise.	Not settled.	Compromised.	Settled otherwise.	Not settled.			
1830	37	44	3	23	17	.	40	53	217
1831	21	19	5	19	8	2	35	52	161
1832	21	25	.	18	10	.	53	46	173
1833	35	20	5	25	13	.	59	47	204
1834	46	20	14	41	19	3	40	62	245

IN SCOTLAND.

Years Ended 5th January.	Number of Prosecutions.								Total Number of Prosecutions instituted.
	By Information for Recovery of Penalties.			By Writs of Scire Facias on Bonds, &c.			By Writs of Extent for Arrears of Duty.	For Condemnation of Seizures.	
	Compromised.	Settled otherwise.	Not settled.	Compromised.	Settled otherwise.	Not settled.			
1830	25	6	6	6	3	.	5	8	59
1831	23	10	1	8	3	1	2	16	64
1832	37	4	1	7	.	.	.	23	72
1833	24	7	8	7	.	1	.	15	62
1834	16	2	9	3	.	.	.	18	48

IN IRELAND.

Years ended 5th January	Number of Prosecutions.								Total Number of Prosecutions instituted.
	By Information for Recovery of Penalties.			By Writs of Scire Facias on Bonds, &c.			By Writs of Extent for Arrears of Duty.	For Condemnation of Seizures.	
	Compromised.	Settled otherwise.	Not settled.	Compromised.	Settled otherwise.	Not settled.			
1830	45	43	.	1	4	1	1	19	114
1831	17	42	.	5	6	2	1	31	104
1832	31	27	1	4	6	.	1	19	89
1833	40	24	.	4	1	3	3	13	88
1834	56	53	13	5	4	4	6	19	160

The following portion of the examination of the Solicitor of the Excise, upon petitions to the Treasury for stay of proceedings in the Exchequer, is deserving of attention :—

In what cases do petitions operate as stays of proceedings?—It is a rule of the Treasury when a petition is presented to them, having reference to a pending case in the Exchequer, that no proceeding is to be taken after it arrives at the Excise Office. It is to operate as a stay of proceedings; in consequence of which I have known a cause ready to go into court, and all the expense incurred of witnesses, and a petition has been presented solely for the purpose of creating delay; sometimes, when it has been very important, and it has been represented to the Board, they have directed me to proceed, notwithstanding the petition, and they have communicated their order to the Treasury.

How long has that been the case?—For some years; there might have been more occasion for it formerly, when the solicitor was paid by fees in order to prevent, should the Treasury accede to the party's request, any further expense being incurred.

You see no reason for the practise at present, do you?—No; taking care it does not run the defendant into any unnecessary expense. I suggested that to the Board, and through the Board to the Treasury, and I understood a rule of that kind was to be made: that if the petition to the Treasury has not arrived at the Excise Office before notice of trial was given, that it should not operate as a stay of proceedings.

How long ago has that suggestion been made?—Twelve months or more; it was when Mr. Rice was Secretary.

The suggestion was not objected to, was it?—No, it was not objected to; but no direction was ever given upon it.

As the business of preparing new Excise laws belongs to the office of Solicitor of Excise, we take this opportunity of recurring to a subject we have introduced into a former Report, namely, the expediency of revising and consolidating the Excise laws. Every witness we have examined, whether belonging to the Excise or to trade, agrees in opinion on the necessity of this measure. Nothing, it must be allowed on all sides, can be more unjust than to make large classes of our most industrious traders subject to excessive penalties, imposed by laws so numerous and so complicated, and, in some instances, so difficult to be procured, that it is nearly impossible that they can know to what extent they may expose themselves to punishment. It is to this confusion and severity of the laws, and to the vexatious manner of enforcing them by Exchequer prosecutions, that, in our opinion, the hostility which has always prevailed to the Excise branch of the public finances may be attributed, rather than to the Excise duties which the traders are called upon to pay.

We find, on referring to the Fifth Report of Lord Colchester's Committee of Finance, of 1797, that, on its appearing that a complete analysis of the contents of all the Excise statutes, passed previous to 33rd Geo. 3, had been printed, but that by the practice of the Excise Office the use of it was confined to the officers, the Committee expressly objected to this practice, by stating that they saw no reason for imposing any restriction or discouragement upon its unreserved publication. Notwithstanding, however, this strong declaration, the Commissioners did not then alter the usage of the office, nor has it since been altered. We therefore beg to state that we fully concur in the opinion of the Committee of Finance on this point, and think that the Commissioners ought to give every assistance in their power to traders, in enabling them to acquire a full knowledge of all Excise instructions and regulations.

It will be seen, by reference to the extract we have inserted from the Report of the Commissioners, that a very large saving has been made by paying the English solicitor and his clerks by salaries, instead of by fees; and also that the law expenses in Scotland and Ireland have been considerably diminished in consequence of the consolidation of the Boards. If the system of carrying on prosecutions in the Court of Exchequer in so extensive a way as is now practised were discontinued, then the separate offices of Scotch and Irish solicitors would evidently be unnecessary;

and the business of the solicitor's office for England would be so much diminished that the expense of it might be greatly reduced. On the whole, we are disposed to believe, on the best consideration we have been able to give the subject, that if all were done that might be done in reducing the expense of the legal proceedings of the Excise, from one-half to two-thirds of the present expense might be saved.

As the Board is responsible to the public for the due collection of the Excise revenue, and as the means of collecting it depends essentially on the degree of efficacy with which the Excise laws are enforced, we are of opinion, that the rule by which the Solicitor is appointed should be changed, and that the Board ought to have the appointment to this office.

Appendix No. 7.

The Solicitor for casual revenue, although hitherto paid by the Excise department, is not a solicitor for any part of the Excise revenue. The casual revenue forms part of the revenue of Ireland, and consists of rents reserved to the Crown and of fines estreated in the superior courts. The payment, therefore, of this officer should be transferred to some other department.

The offices which are next in order in the Report of the Commissioners are those of the Commissioners of Appeal and of the Registrar, which were the subjects of our Third Report. We shall therefore proceed to the office of the Clerk of the Securities.

Establishment of the Office of the Clerk of the Securities.

The following description of this office is taken from the Report of the Commissioners:—

1 Clerk of Securities	£600	1 Clerk	£130
1 Assistant Clerk of Securities	300	1 Ditto	100
1 Clerk	160	1 Ditto	90
1 Ditto	150	—	
1 Ditto	140	8	£1,670

The business of the Clerk of the Securities comprehends the inquiring into the sufficiency of the securities proposed by officers and clerks of every description employed in the United Kingdom, and of the persons through whose hands the revenue is remitted from the country, and, when they have been approved by the Board, the preparing of the bonds and sending them for execution. When the bonds have been returned executed, they are severally registered, endorsed, and deposited in his office. He records the appointment, promotion, discharge, and retirement of every officer—prepares the commissions—and keeps various books in which the different classes of persons employed, and their stations at different periods, are recorded. In this department the whole of the salaries and superannuation allowances are computed for payment, and various accounts relative to the establishment, &c., are made up for Parliament and the Lords of the Treasury.

The established hours of business in the office of the Clerk of the Securities are from nine till three.—The principal attends daily, and, after having taken the Board's directions upon particular cases, remains to superintend and forward the current business, and, if necessary, till a late hour, for the completion of any particular or pressing duty.

The responsibility attaching to this office consists in the due inquiry into, and faithful report of, the sufficiency of the securities proposed for the persons into whose hands the extensive revenues of Excise are paid, for remittance to the Receiver-General, and the examination and safe custody of all bonds in which the revenue is interested.

The duties of this office require on the part of the principal and assistant an accurate knowledge of all the details of this extensive establishment, consisting of upwards of 7,000 persons, and which can only be acquired by experience and a constant attention to the alterations which are continually taking place in the schemes of the establishment and the distribution of the business of the office.

The principal gives security to the amount of 2,000*l.*; and his assistant and clerks in the sum of 500*l.* each.

When the offices of clerk of securities in Scotland and Ireland were abolished (in 1829), and the duties transferred to the Chief Office in London, the salary of the principal was increased to

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600*l.*, and that of the assistant to 300*l.* An additional clerk at a salary of 90*l.* was also appointed. The actual net saving by these arrangements was, however, 385*l.* per annum.

As the pressure of the business occasioned by the transfer will be lessened in process of time, it has been suggested to the Treasury to reduce the salary of the principal upon a vacancy to 500*l.*

The following is an extract from the examination of Mr. William Thomas Thornton, the Clerk of the Securities:—

I believe you are Clerk of Securities at the Excise Office?—Yes.

How long have you held the office?—I was appointed in 1823.

Is it an appointment by the Board?—Yes. It is an appointment by the Board, on the nomination of the Treasury.

What situation have you filled before?—I filled no public situation previously; but I was appointed to my present office by the late Mr. Canning.

Is it considered a legal appointment?—No; by no means.

What are the duties of your office?—It comprehends the inquiring into the sufficiency of the securities proposed by officers and clerks of every description in the Excise, and also of the persons through whose hands the revenue of the Excise is remitted. When the persons proposed as sureties are approved of by the Board, the bonds are prepared and sent for execution.

Who prepares the bonds?—They are prepared in the Security Office.

Has the solicitor any thing to do with it?—No; he prepares only the form of the bond to be used.

Then, besides the registration of bonds, you record all appointments?—Yes; all appointments, removals, discharges, and relinquishments of officers; and books are kept in my office in which the various classes of persons employed are entered.

And you prepare commissions?—All commissions are prepared in my office, and all computations of salaries and superannuation allowances, as far as regards the London establishment.

You register the stations at which officers are employed?—Yes; there is a book kept in my office in which the station of every officer is recorded.

You make up the accounts for the Treasury and Parliament of every establishment?—All accounts that are called for either by the House of Commons or the Treasury, relative to the establishment, are prepared in the Security Office.

There were similar offices of clerk of securities for Scotland and Ireland—but they have been abolished?—Yes; they were abolished in 1829, and were only in existence for four or five years.

Now, with regard to bonds, it is the practice, is it not, to require a bond from almost every individual employed in the Excise?—Yes; nearly every person.

Down to the watchmen and fire-lighters?—Yes.

Watchmen, fire-lighters, and door-keepers?—Watchmen and fire-lighters give bond for 200*l.*; door-keepers 500*l.*

The incompatibility, one with another, of the different kinds of business performed in the office of the Clerk of the Securities points out the impropriety of ever having brought them together under one officer. Each branch properly belongs to some other department. We shall examine the several heads of business separately, in order to show the justness of this conclusion:—

1. The business of preparing bonds of security is a business which clearly belongs to the solicitor's office, and should be transferred to it.

The practice in the Excise department, of requiring bonds of security to be given for good behaviour by all officers, down to door-keepers, watchmen, and fire-lighters, is, in our opinion, extremely objectionable. It is a practice that incurs considerable expense, whilst it is entirely useless. A return in the Appendix shows that the number of officers who give bond is 5,914. It appears, from the evidence of Mr. Thornton, that bonds for good behaviour have never been put in force. Upon his being asked, 'Did you ever know of a bond being put in 'force when the security was for good behaviour, and not for money?' he replied, 'Certainly not; only in cases where the security was for money.'

Appendix No. 53.

The following is the evidence of the Solicitor of the Excise respecting these bonds:—

You stated, upon a former examination, that you did not generally approve of giving bonds with securities for general purposes?—I do not approve of it for general purposes, for such

purposes as in good behaviour: for the security of duties I think a short collection is a better thing than a bond.

The practice is, at present, to take bonds from every person in those cases, is it not?—Yes; for good behaviour it is, which, when parties are not intrusted with money, or the custody of valuable documents, I think unnecessary.

That practice of having a bond as security entails of course a large expense and labour, does it not?—I do not know what the expense is, but there is some, certainly.

When you say they are unnecessary, what do you mean by that; do you not think they contribute to the performance of the duty?—I don't think they do; in the case of a person merely called upon to give bonds for the performance of duty without having money in his hands, I don't think it is necessary.

The Board has it in their power to punish the men by dismissal, has it not?—Yes.

Is it the practice in other departments, do you know?—I cannot say.

Are these bonds put in force against the parties?—They are put in force if there is money to be recovered, but they are not otherwise; for a mere breach of duty where a party has been dismissed, I never knew his bond to be put in force.

Any thing respecting the nature of the securities does not come under your department, does it?—If a bond is to be put in force then it comes to me immediately.

In the original taking of the bond you are not consulted, are you?—Not unless there is some special matter in it; if it is a mere ordinary bond to be given in the ordinary routine, the Clerk of the Security ascertains the validity of the sureties and sees to the execution.

Are there sureties?—Yes.

May there not be some hardship arise from this practice, as in the case of persons who are very fit for the office, but who may not be able to get the security required?—I think very probably so. Every one knows there is nothing more irksome than applying to friends to become security.

In point of fact, it entails a great deal of inconvenience to parties who do become security in managing their own affairs, does it not?—Certainly; because all those bonds being given to the Crown, they become charges upon their property.

And as such, it has a great effect upon their transactions relating to the disposal of their property?—Of course; if they have to dispose of any property, they must get it exonerated from that bond. Collectors, and those who are in the receipt of money, of course should give security.

The reasons which are here employed to show the inutility of requiring bonds for good behaviour appear to us to be so conclusive as to justify us in at once recommending that they should be discontinued.

2. With respect to the business of recording the appointment, promotion, discharge, and retirement of every officer, and keeping books of the classes of persons employed, and of their stations, this is another instance of an unnecessary repetition of business: for this work is also done, as it appears from the evidence of Mr. Thornton, in the Secretary's Office, and in the Diary Office.

Is not the registration of removals and discharges of officers also made in the Diary Office?—Not to the same extent as in my department.

Is it in any other office besides yours?—No; with the exception before stated. We have what are called the Green Books in my department, in which are recorded the names of all persons, the date of appointment, promotion, discharge, and relinquishment, divided into collections, districts, and rides. So that you may see at one view the name of each person in every collection: for instance, in the Dorset collection you will see the name of the collector, and every officer in that collection.

Is not this very same work also done in the Diary Office?—Yes; but as I have already said, not to the same extent; because I know the Diary clerks frequently come into my office for information. The books in my department are principally formed from the Secretary's book, which contains a minute of every removal or discharge—every appointment in fact.

Then, in point of fact, your business in this respect is a sort of repetition of the business first done in the Secretary's Office?—I should not say a repetition; but of course every appointment, every removal, every relinquishment, and every discharge, is entered in the minute-book, and that minute-book is sent up to me, when I enter the different appointments and removals, &c. into these books.

Can you explain why this branch of business is put into your office, you being the Clerk of the Securities; is this business connected with securities and bonds?—Certainly not with securities and bonds; there is a great deal of work in the office which is not connected with bonds: but why it was so I do not know; it has been so for a great many years. I am not aware of the reason given why such an arrangement was made.

Does there appear to you to be any reason why it should not be done in the Secretary's Office?—There is no reason why some part should not be done in the Secretary's Office; but of course it would require a greater number of persons than are at present employed in that department.

Or even in the Diary Office; as there must be a great deal of business in the Diary Office, of the same nature and character?—The Diary Office is confined chiefly to the country establishment and the London surveying department.

3. The business of preparing commissions, which is done in the office of the Clerk of the Securities, is the business of a secretary of a public department, and clearly belongs to the Secretary's Office.

4. The computation of salaries and superannuation allowances is the duty of an accountant, and in no way connected with requiring bonds of security, and should therefore be transferred to the accountants' office. The same may be said with respect to the making up of accounts and returns of the Excise establishment for the Treasury, and for Parliament.

On the whole, therefore, we can see no reason why the various branches of business which are now performed by the Clerk of the Securities should not be left to the other departments, which we have pointed out as more fit for conducting them, and why the office should not be abolished.

The Establishment of the Accountants' Office.

In our Report on Excise accounts we introduced the description of the accountants' office which is given in the Report of the Commissioners, but as that Report was confined to the system of keeping accounts, and did not enter upon the methods by which the accounts were examined in detail, we again insert it.

	England	
1	General Accountant	£600
1	Ditto	500
1	Ditto	380
1	Ditto	340
1	Ditto	320
1	Ditto	310
1	Accountant	250
1	Ditto	230
2	Ditto, at £210	420
4	Ditto, „ 200	800
4	Ditto, „ 180	720
8	Ditto, „ 170	1,360
4	Ditto, „ 150	600
4	Ditto, „ 140	560
1	Ditto, „ 120	120
3	Ditto, „ 100	300
3	Ditto, „ 90	270
7	Ditto, „ 80	560
48		£8,640

	Scotland.	
1	General Accountant	£450
1	Accountant	250
1	Ditto	230
1	Ditto	210
1	Accountant	£200
1	Ditto	180
1	Ditto	170
1	Ditto	160
1	Ditto	130
1	Ditto	100
1	Ditto	80
11		£2,160

	Ireland.	
1	General Accountant	£450
1	Accountant	250
1	Ditto	230
1	Ditto	210
1	Ditto	200
1	Ditto	180
1	Ditto	170
1	Ditto	160
1	Ditto	140
1	Ditto	120
1	Ditto	110
1	Ditto	90
1	Ditto	80
13		£2,390

An extra allowance of 100*l.* per annum to such accountant on the English branch, and 50*l.* per annum to such accountant on each of the Scotch and Irish branches, as may be selected by the Board to assist the first accountant-general, and the general-accountants, in the preparation of documents called for by Parliament, or by the Lords Commissioners of His Majesty's Treasury, or in other special business.—Treasury Letter, dated 17th March, 1832.

This department is engaged in the examination of the numerous documents made out by the surveying officers, containing the particulars and amount of duty charged upon every trader throughout the kingdom and upon which the charge against the collectors is formed; and in the examination of the several claims for drawbacks, overcharges, and all other repayments. In this department are also examined and classed the various documents relative to the expenses of management, consisting of very numerous payments of small sums in which it is necessary in all cases to ascertain that the Board's authority had been previously issued for allowing the same; and the whole series of the accounts of the several collectors, showing the receipt and appropriation of the sums with which they have been charged are minutely investigated and made up. It is further the business of this department to issue and register all licences granted in London, to enter all notices of sales by auction, and to receive the attest-

ation on oath of the several auctioneers to the truth of their accounts; to keep accounts of all fines and forfeitures, and a register of goods seized: also to keep accounts of all monies paid at the Chief Office and of the sums remitted by the collectors and placed in the hands of the Receiver-General until they are finally paid into the Exchequer. On this department devolves also the examination of the numerous documents for the payment of Chelsea, Greenwich, and other pensions, half pay, &c., the amount of which is periodically advanced by this revenue.

In this department the numerous accounts and returns required by the Treasury and by Parliament are collected, prepared, and made up; and it is not unfrequently necessary to have recourse to additional temporary assistance for the execution of these laborious duties.

The attendance required of the principals and clerks is from eight to three daily, but by custom the attendance given by the clerks is from nine to three, and that of the general-accountants from ten to three daily.

The general-accountants each give security for 1,000*l.*, and the other accountants for 500*l.*

The repeal of Excise duties in the year 1830 has enabled the Board to order the discontinuance, as soon as their accounts shall be closed, of one general-accountant and nine accountants in the English, Scotch, and Irish branches. The salaries of these accountants amount to 1,880*l.* per annum; and we had, previously to the receipt of your Lordships' letter, entered upon a thorough investigation of this department of the establishment with a view to such further reduction as might be found practicable with due regard to its efficiency. The result enables us to state that a further and an immediate saving may be effected to the amount of about 930*l.* per annum, by an arrangement the details of which will shortly be submitted for your Lordships' approbation and sanction.

Appendix No. 13.

In 1797 the accountants' office for England consisted of seventy-two persons, and their salaries amounted to 7,476*l.* a year. In 1834 it consisted of forty-eight persons, and their salaries amounted to 8,640*l.* a year. In 1797 the salary of the first general-accountant was 300*l.* a year; it is now 600*l.* In 1797 the average of the salaries of the general-accountants was 236*l.*; it is now 408*l.* a year. In 1797 the average of the salaries of the accountants was 102*l.* 10*s.* a year; it is now 147*l.*

Referring to the principle we have recommended, with respect to the titles of officers in the Secretary's Office, we beg to suggest that the titles of the officers in the accountants' office should be changed, and that instead of the officers called general-accountants and assistant-accountants, the head of the office should be called the accountant-general, and all the officers under him senior or junior clerks. We also recommend that the business of the office should be arranged as follows:—

One senior clerk to have under his superintendence;—

1. The examination of documents containing the particulars and amount of duty charged;
2. The examinations of claims for drawbacks, overcharges, and other repayments;
3. The registering of licenses granted in London;
4. The entering of notices of sales by auction, and the receiving of the attestations on oath of the auctioneers to the truth of their accounts.

A second senior clerk to have under his superintendence;—

1. The examination of all documents relative to the expenses of management;
2. The examination of the documents for the payment of Chelsea, Greenwich, and other pensions and half-pay.

A third senior clerk to have under his superintendence;—

1. The examination of the several accounts of the collectors;
2. The keeping of accounts of all money paid by traders and others at the Chief Office, and of the sums remitted by the collectors and placed in the hands of the Receiver-General, until they are finally paid into the Exchequer;
3. The keeping of books of account on the system of double entry of the Excise revenue and expenditure, and all such other books of account that are necessary to be kept;

4. The preparing and making-up of the accounts required for the Treasury and for Parliament.

On referring to the description which is given in the Report of the Commissioners of the accountants' office, it will be found that the duties of it are all comprised in the foregoing arrangement; but with this advantage, that this arrangement brings under separate branches the business—1st, of examining the sources on which the revenue is charged; 2dly, of examining the payments for management and pensions; 3dly, of examining the accounts of the receipts of revenue; and of keeping the accounts of receipt and expenditure.

We intended to enter fully into the mode of conducting the business of the office of Accountant of Fines; but we have decided not to do so, in consequence of the Chairman of the Excise having informed us, in the following extract from his examination, that the Commissioners had made a considerable change in this office, and have further changes in contemplation:—

Have you any reductions in contemplation at present, or any changes in the management of your business in any of the branches?—We contemplated and have been looking to any suggestion of the Commissioners of Inquiry, and that has in a general way prevented our doing what perhaps we should otherwise have done of ourselves, lest it should interfere with their recommendations; but we have contemplated an alteration in one or two branches of the business, particularly the Fine-Accountant's branch. Some time ago there was a difference in the practice between the Fine-Accountant's Office for Ireland and Scotland and England, and we thought it better to consolidate the three branches into one, and if possible to make it a separate and distinct department of accounts: the individuals belonging to that branch have heretofore gone on, in, what is termed in Excise language, the rotation; the clerks enter at a low rate of salary, and gradually rise by seniority to higher situations: in that way the promotion has heretofore taken place. We have been long endeavouring, however, to counteract the rigid system of rotation, and in many instances, particularly in the higher situations, have selected the man that was best fitted for the situation; and the present first general-accountant when appointed was a junior general-accountant on the rotation. The second general-accountant also was selected from the Irish branch, because we found these two gentlemen the best qualified for those higher situations; and though we like the rotation as the general rule of promotion, yet we have established as a principle that this is not to preclude our selecting juniors of merit, where those next in succession are not sufficiently qualified.

By your system of dividing the accountants' office men were brought from one branch by rotation, with which they were perfectly well acquainted, to one where they had no experience?—Yes; in some degree that is the effect of a rotation; but, practically, before a man became a general-accountant he would probably have gone through all the different branches of the business, and it seems to have been supposed that he would thus acquire a general knowledge of the business of each, and be enabled to understand more of the general business than if he had been confined entirely to one branch: the system of strict rotation, however, is very objectionable in my view of the service. It should be the general rule, perhaps, to take the senior; but it should not be so strictly acted upon as to give the impression that there was any right to claim promotion on the ground of seniority alone.

Will this change be attended with much saving?—It will be attended with some saving: there have been two accountants already reduced in consequence of it, and a saving of salaries of 220*l.* per annum, and a reduction of a great many books and papers; we have reduced about twenty-two books: but the arrangement made by the Board is a temporary arrangement, because we did not think it proper, without a trial of this new plan, to make a permanent establishment. It has, however, worked very well; and I have no doubt the result will be to save 210*l.* more, and the saving by the consolidation will thus probably amount altogether to 450*l.* a year, while the business will be done more efficiently.

In the Appendix we have inserted a return showing how the business relating to fines and forfeitures is conducted, through what branches it passes, and in what books it is registered; how many fines were imposed, paid, forgiven, and in arrear, in the year 1834; and also showing the establishment employed on fines. Appendix No. 10.

The offices of Receiver General, Comptroller of Cash, and Auditor, come next in order in the Report of the Commissioners; but, as we have already given our

opinion upon them in our Report on Excise accounts, we shall proceed to the Store Office.

The Establishment of the Store Office.

1 Storekeeper	£300	1 Porter	£80
1 Clerk	180	1 Ditto	75
1 Ditto	150	1 Ditto	70
1 Ditto	120	1 Ditto	70
1 Ditto	110	—	
1 Ditto	80	10	£1,235

The Storekeeper and his clerks are constantly employed in the receipt and issue of the various articles of stationery and other stores required for the use of the several persons employed at the Chief Office, and of the different officers in the surveying branch throughout England and Ireland; also in receiving and issuing paper labels for Scotland and Ireland, and permits for Scotland, with some other articles which are furnished to those countries from the Chief Office.

The Storekeeper examines the demands and delivery-notes for stationery and stores of every description; superintends the issue of all Excise instruments, duty stamps, and various other miscellaneous articles. He defrays the expense of the transmission of parcels containing the voluminous accounts, vouchers, and books of the department in the United Kingdom, receiving periodical issues of money from the Board for this service; and keeps the checks and accounts of the disbursement.

The clerks are employed in making out, examining, checking, and entering the numerous accounts relating to the issue, delivery, and return of stores, accounts, and official books of every description; in receiving and examining the contents of all parcels containing such accounts and books as are returned to be deposited in the office; and in various other matters incidental to the business of this office.

Some pecuniary responsibility attaches to the Storekeeper and the third clerk, and the several persons employed are also accountable for the safe custody and due appropriation of the stores which pass through their hands.

The Storekeeper gives security for 2,000*l.*, and his clerks for 500*l.* each.

Appendix, No. 13.

In 1797 the number of persons employed in this office, for England, was ten, and their salaries amounted to 732*l.* a year. In 1834 the number of persons employed was ten, and their salaries amounted to 1,235*l.*

In 1797 the salary of the Storekeeper was 168*l.* a year; it is now 300*l.*; the average salary of four of the clerks was 78*l.* a year. In 1834 the average salary of five of the clerks was 128*l.*

It appears from the evidence of Mr. William Johnson, the Storekeeper, that the business of his office is very well conducted, and that accounts are regularly taken of the stock in hand:—

Do you take stock regularly?—Every quarter. I have got an abstract here of the stock; this is for one quarter.

[*The Witness exhibited a book and explained it.*]

Up to what period are these accounts closed at present of the stock?—They are made up to the 5th of April. They have not yet been examined by the general-accountants. We always keep them up as close as we can: one of my clerks is constantly occupied in making up the accounts. It is a most laborious work, but it is very necessary; and although, from the quantity and similar appearance of some of the books and forms, discrepancies of excess and deficiency occur in the making-up of these accounts, arising from accidental mis-sorting, or the mistakes of the packing-porters, yet they are generally of trifling import, and usually correct each other in the same, the preceding, or following quarters.

Though it is troublesome, you find no real difficulty in keeping this account of stock?—No. I think it operates as a salutary check upon the porters and all the parties in the office, and prevents any malversation.

Without such a mode you would not know how the public service was conducted?—No; we should never know what we had in store; we give our orders in reference to the probable consumption and the stock on hand.

Does any body check your account of the stock?—Not out of the department; each clerk checks the other; the fourth clerk is checked by the second, the fifth by the fourth, and so on; the third clerk has the fine stores under him, and, being most important, they are checked by the first clerk.

The Commissioners never order any inspecting officer to inspect the stores?—Yes, often; not very lately; but it has occurred frequently during my time.

To make a regular inspection of the stock on hand?—Yes.

But not very recently?—No.

How long ago was the last time?—I can hardly recollect; not within these ten years.

When the amount of the property which is thus from time to time allowed to remain in the hands of the storekeeper is taken into consideration, it certainly affords grounds for surprise that the obvious steps of occasional inspection and stock-taking, should not be resorted to with a view to the security of the stores and the due application of them to the purposes for which they are provided. We have already expressed our belief, founded on our examination of this branch of the department, that so far as the storekeeper is personally concerned, his accounts are accurately kept, and the duties of his office in other respects correctly performed; but this appears to us to be one of those instances in which the immediate and personal superintendence of the superior authorities of the department might, with advantage to the service, have been exerted to a greater degree than appears hitherto to have been the practice. It certainly might be expected on the part of the public, that such an officer as the storekeeper should not have been allowed "for the last ten years" to have carried on the business of his office without the supervision and control of any superior authority; more especially when it is obvious that there have been constant opportunities for making occasional inspections, sufficient for every purpose, by one or more of the Commissioners, without any difficulty or interference with their other duties.

The Excise department maintains a very extensive printing establishment, and as the stock belonging to it comes under the character of stores, it has been placed under the superintendence of the Storekeeper.

The following extract from his examination explains the nature of this establishment, the business it performs, and the expense it incurs.

Who supplies you with the printed forms you send out?—We print for ourselves; we have our own printer, who also prints for other departments of Government.

Is it done in your office?—At the Excise Office.

In your part of the office?—No; but immediately adjoining.

Describe the part of the premises where it is carried on, and who it is that superintends it?—It is carried on in Broad Street, attached to the Excise Office, and the superintendent is Mr. Menzies. I am not able to give the particulars of his establishment, as to the number of persons employed.

He is a regular printer?—Yes; he is the superintendent.

Is he an officer of the Board, or paid by the day?—He is engaged by the Board at a salary; I believe it is now 250*l.* per annum: he has a very laborious employment. We not only print for ourselves, but for the Customs, Ordnance, and Post Office; and I think we are printing at a very low rate. I think it is conducted advantageously to the public.

You receive from Mr. Menzies all the printed papers that are sent out?—Yes; all for our own use. I give him orders to print such articles as I may require, and he furnishes them.

Where does he get paper?—Through me, of the Stationery Office.

How many clerks has he under him?—He has no clerks; I have one with me temporarily, who is doing a clerk's business; the printer has a person who is a warehouseman, who also acts as a clerk.

Does he hire the workmen?—No; they are all engaged by the Board: he has no authority himself; they are paid at certain salaries.

How many are there?—I really can hardly tell you; I would rather not hazard a guess: for although I have a partial superintendence, it does not affect the internal management. We had five printing-machines and a steam-engine; we have had another machine added lately, in consequence of the additional business.

The permits are printed by him?—Yes; that is the original printing of the Excise; that was the printing that always really belonged to the Excise.

From that grew up the extension of it?—Yes; we are printing now, taking every description of paper, at about 2*s.* 3*d.* per ream.

For printing?—Yes; on the average 2*s.* 2¾*d.*, I think, is the actual amount.

You find you can do it for that?—Yes; upon a fair estimate that has been made of it, and that embraces a quantity of about 15,000 reams per annum.

The stock belonging to the printing establishment comes under the character of stores, and is under your control?—Yes; both as regards the plain and the printed forms; the internal management I have nothing to do with.

What is that paper?—It is an account of the outlay and expenditure for the whole of this printing.

For one year?—No; it was formed for the purpose of showing the average price per ream at which the printing was performed here, and which was rendered necessary in consequence of our being frequently called upon to furnish such information to the Committees of the House of Commons, Treasury, &c.; and as we have now the printing for other departments, this account has been made so as to include all the additional expense which has been necessarily incurred for that purpose.

You say latterly you have become printers for other departments?—Yes; only since October—the 8th of October.

Who prints for the department generally; that is done by the Stationery Office?—Yes; by the Stationery Office, excepting for the Excise, Customs, Post Office, and Ordnance; our previous printing was under them. Mr. Hartnell used to print for them; and Mr. Clowes does now I believe.

[*The Witness delivered in the following Paper.*]

	£.	s.	d.	£.	s.	d.
Original outlay for Buildings	1,473	5	11			
„ „ Machinery	7,118	16	8			
„ „ Printing Implements	2,380	7	11			
				10,972	10	6
Additional outlay last year for Buildings	1,279	7	8			
„ „ „ Machinery	529	17	6			
„ „ „ Printing Implements	358	5	1			
				2,167	10	3
Interest on 10,972*l.*, original cost of Buildings, Machinery, &c., at 4 per cent.				438	17	
Repairs of Buildings and Machinery, being the average amount of expense incurred, under that head, during the last eight years				60	0	0
Wages in the last year				1,790	8	1
Ink, colours, coals, and candles				168	9	4
Allowance at the rate of 3*l.* per cent. on the original outlay (7,118*l.*) for wear and tear of Machinery				213	10	0
				2,671	4	5
Deduct two-fifths, being the estimated amount of printing-paper, labels, and permits				1,068	9	8
				1,602	14	9
Add interest, at 4*l.* per cent., on the additional outlay (2,167*l.*) in the last year				86	13	0
Add for allowance for wear and tear, at 3*l.* per cent. on the cost, (529*l.*), of new Machinery				16	0	0
Expense of Letter-Press Printing				£1,705	7	9

Number of reams printed in the last year, 15,303, at 2*s.* 2¾*d.* per ream.

We have the same facilities as every other printer in the purchase of our materials, and the wages are the trade-wages.

Have you any suggestions you wish to make?—As regards my own department, I am anxious that the present mode of performing the additional duties of it consequent upon the transfer of the Irish and Scotch business, viz., by the extra labours of the clerks belonging thereto, should not be disturbed; but if their present mode of remuneration, called officiating, should be deemed objectionable, then I would respectfully suggest that the little additions which they now receive in that way to their small salaries, say 30*l.* per annum each, should be made permanent, and their hours of attendance extended so far as might be found necessary to ensure the due discharge of their daily duties. And as, from an experience of the last five years, I am satisfied that this extra business cannot by any other means be done so cheaply, or more efficiently, and as the services of these clerks generally have extended from fifteen to twenty-four years, and the highest salary does not exceed 180*l.* per annum, I am the more confident in offering this suggestion.

Do many of them receive additional salaries for officiating?—It is upon the receipt of that they have been able to perform this business.

How many of them receive that?—Five; they divide it among the whole; as each is more or less affected by the additional duty.

In short, the salaries have been increased, and the labour also?—Yes; and I think one not at all more than commensurate with the other.

Does each person who receives this additional salary perform additional duty?—Yes.

How many hours a day?—Four hours a day is the usual extra attendance.

The regular hours are from nine to three?—Yes.

Do they stay till seven?—No; as I only apply for a certain number to be upon the extra, they divide it among themselves. I apply for three persons and they divide it with the other two, and the time is similarly divided; they are getting about 30*l.* each additional, and this division prevents any thing like unfairness on my part in the way of patronage.

Are there any persons employed as officiaters who are not your clerks?—I have one at present, in consequence of this extra duty for the printing, which is the only clerk arising out of that: that is for the purpose of registering all the orders sent to me from the Customs, Post Office, and Ordnance printing, and writing off the deliveries, and making out the account of the receipts and issues.

Who checks your accounts?—The two general-accountants. It used to be the seventh and eighth general-accountant; but in consequence of the reduction made it is now the fourth and fifth. One of the clerks disburses the payments for the carriage of parcels; they are checked by me every week, and an abstract laid before the Board weekly. A further abstract is laid before the Board quarterly, and previously examined by these two general-accountants with the vouchers, and certified by them; that account I swear to quarterly before the Board.

Have you a list of the books you keep in your department?—No; I have not a list with me. I cannot specify the number.

As the expediency of continuing this printing establishment of the Excise has been of late very fully inquired into by committees of the House of Commons, we requested Mr. Hume, who had acted as the chairman of these committees, to attend us as a witness, and explain the course of inquiry which took place. We insert the following extract from his evidence, which we consider establishes a complete case for altogether putting an end to the printing establishment of the Commissioners of Excise:—

Mr. Hume. The amendments that have been made in the arrangements for, and expense of printing, stationery, for the public service in the last three years, have been very great. The Excise printing I consider an exception; and will state the course I took in 1831 and 1834 to bring the matter before the House and Government. It will be seen by the evidence of Mr. Church, in 1834, that the Government have abolished the printing for public departments by the King's printer in Scotland; and transferred the issuing of forms for the Boards of revenue, and the other public departments, to the contractors of Government-printing in London, who supply now, I believe, the officers of the United Kingdom with the same forms: that of the Excise alone remains. I was desirous of knowing the reasons for that exception; and in 1831 I called for an account of the work performed, and the expense of the letter-press printing of the Excise in London, for the year ending 1831; a statement of the first outlay for the machinery and types for printing, as well as materials for use; also of the establishment kept up for printing, and the expense of the same. My object was to ascertain not only the amount of printing, but whether there was anything peculiar to that department; and what it cost the public, including the outlay for capital and establishments, as compared with the charges of the contractors for other printing. The returns I received were very unsatisfactory; for whilst they gave the account of the printing in gross, and the charge for the establishment, they returned only part of the original expenditure for the apparatus of the printing; and I was, therefore, obliged to take the opinion of Mr. Church, the comptroller of the Stationery Office, as near as he could form it, from the returns that had been laid before the committee. The following is the answer which I received from Mr. Church to my application. It will be seen in the Appendix to the Report on the King's printer's patents, No. 713, of 1832, Appendix C, No. 17, dated 'Stationery Office, 6th October, 1831.—Sir, I have the honour to acknowledge the receipt of your letter of the 5th instant, accompanied by two accounts from the Excise Office, one showing the amount of capital invested in the printing establishment of that department, together with the annual expense of conducting the same; the other showing the number of reams of paper printed in one year for the use of that revenue, and the average cost per ream at which the printing is performed; and desiring me to make such observations as may occur to me on the comparative expense of the work done in that printing-office, and of the work done in the other department of Government under my superintendence. The committee will observe that, in a note appended to one of these returns, it is stated that the average expense of printing at the Excise Office per ream is 4*s.* 2½*d.*, while the price of printing the same description of work, when it was done by contract through the Stationery Office in 1826, was 5*s.* 8¾*d.* per ream, showing a difference in favour of the present system of 1*s.* 6¼*d.* per ream. When I had the honour of being examined by Lord Nugent and Mr. Vernon Smith, at the Treasury, on the expediency of establishing a public printing-office, I submitted a humble opinion, that printing-work, like any other manufactured commodity, could be purchased at a cheaper rate by contract than that at which it could be produced at a Government establishment; but when I was afterwards questioned by the committee, I could not venture to repeat that opinion on the same subject, because I was then aware that a return was preparing at the Excise printing-office, which would show a result very much at variance with that opinion; and I was also aware that this result was produced under great disadvantages, all of which might easily be obviated. The working-hours at that printing-office do not exceed seven hours a day, while those in the private trade are never less than ten; and the printers at that office being paid, not by the piece, but at the usual daily wages of the trade, it will necessarily follow (the Excise printers working only two-thirds of the usual time) that one-third of the amount of wages, and one-third of the amount of fixed capital, are rendered unproductive; and that if the trade-hours were adopted at that establishment, either one-third more work might be

performed without any additional outlay, beyond that of additional fuel and wear and tear, or, what is the same thing, the same quantity of work might be performed with two-thirds of the present outlay; and the difference between the expense of printing at this Government office and by public contract, instead of being about 35 per cent., would be more than one-half.' By this imperfect account, it is intended to show that there is a profit; whereas, as Mr. Church observes, they work only two-thirds of the time; and it is therefore utterly impossible, the one being paid by piece-work, and the other by time. 'It is obvious, also,' Mr. Church adds, 'that if the rate of saving is so great as is represented by the Excise Office return, upon so small a portion of the Government work, that such rate would be further increased, if the quantity of work to be done was greatly extended; because greater scope would be afforded for the more economical use of machinery, and for the more perfect division of manual labour.' Under these circumstances, I humbly submit that the committee having, on the one hand, the means of exactly ascertaining the annual expenses of printing for all the Government departments in England, Scotland, and Ireland, and for the two Houses of Parliament; of the expense of printing the Acts of Parliament, and of the statutes at large, distributed under the order of the House; and having, on the other hand, an account of the quantity of work done at the printing department of the Excise Office, and of the annual expense incurred in its execution; they having thus before them the total quantity of the works annually printed for the public service, (with the exception of the small quantity printed at official presses,) and the amount of the annual expenses incurred for this service: and that they have thereby the means of ascertaining, by a reference to facts, whether the establishment of a Government printing-office, (recommended by many persons of competent authority,) would or would not be more economical and convenient than any other mode of performing the printing business of the state which can be suggested.' In consequence of this letter, and finding I could obtain no better data, I examined Mr. Church, simply on the principle of printing by contract, or printing by such an establishment as that of the Excise; and it will be seen that his opinion, as expressed in this letter, is completely supported by the examples he gives of the contracts he had made, and the business he had had executed by private printers, as compared with what had been formerly done by the Government. When that Report, with the correspondence respecting the Excise, was printed and laid before the House, I expected that the Treasury would have directed their attention to it: but finding in 1834 that the establishment in the Excise Office was still continued, I called for a statement of what had been done in the years 1832 and 1833, which I will now mention. In consequence of the King's printer's report in 1831-32, which I have just quoted, the Treasury directed Mr. J. W. Parker, a printer of very considerable experience, a man whom I had examined before the committee, as having for some years been superintendent of Mr. Clowes's establishment, and also of the Cambridge University Press for some time, to examine the department at the Excise, and to report thereon. In Appendix No. 24, of the Second Report from the Select Committee on Printed Papers, No. 392, of 1835, of which I was chairman, the following letter, addressed to Mr. Church, will be found, 'West Strand, November 8th, 1832.—Sir, In compliance with your request, I have inspected the printing establishment of the Excise Office, for the purpose of forming an opinion as to the practicability of executing, with the means there possessed, the printing for the Ordnance, Customs, and Post Office, in addition to that of the Excise Office; and I now submit for your consideration the result of my observations. The rooms appropriated to the printing department at the Excise Office are not only most unfavourable to the extension of the business, but extremely inconvenient for the proper execution of what is already performed there: instead of a series of large, light, lofty, and well-ventilated workshops, so situated as to be of easy access to each other from various points, several small low and close rooms have been assigned; and they are badly situated in relation to each other, being not only detached, but on opposite sides of an open yard: the consequences of this imperfect arrangement must necessarily be bad work, and great loss of time, and imperfect superintendence. The composing department is by far the most imperfect branch of the whole; a large portion of all the type is useless, on account of the great disproportion in the quantity of some letters to others of the same fount; this, if the additional business should be introduced, may be remedied by a judicious casting-up of the imperfect sorts, when increasing the founts for the new work; but (unless the additional business should be introduced) it is not necessary to expend any further capital upon the types, seeing that the loss on this account, as far as the Excise work alone is concerned, cannot be redeemed. Every thing connected with this branch shows to the practical observer that there has been a total absence of the intelligence and experience of a competent printer in making the first arrangements. The apartments occupied as composing-rooms are peculiarly unfit for the purpose; they are small, low, and dark, and detached from the printing-rooms and warehouses; they are more than sufficiently inconvenient for the work already done there; and it will be found impossible to carry on an extended business in them. The machine department is in a much better state; the machines, though not of the best sort for general business, are very well adapted for the light description of forms generally used in the government offices; they are in excellent order, and the beautiful condition in which they are kept reflects great credit upon the mechanical superintendent of this department. The millwright, whose business it is to keep the machines in order, appears to do his duty in a very proper manner; and there is an individual employed about the machines, in making ready the forms, supplying the ink, regulating the colour, &c., who, from the inquiries I made on the spot, seems to perform the work of an artist for

the wages of a labourer, and to perform these duties in so effective a manner, that I really feel it an act of common justice to point out his value, and to intimate that such services as his are very inadequately remunerated at the salary (21*s.* per week) which he receives. The machine-room is too small by more than one-half; it is unfavourably small, not only as regards the personal safety and the health of the people, but it does not afford the means of procuring the proper quantity and quality of work which the machines are capable of producing. The boiler is placed under-ground, in a very inconvenient position, and the driving-gear of the machines (which in machines of this kind is of necessity placed below the floor on which they work) is crowded and complex, in proportion to the closeness of the machines to each other. On examining the work-books of this department, I found that the quantity of work obtained from the machines is infinitely short of what might and ought to issue from them. The number of working-hours at the Excise Office certainly is short, but still the entire quantity of work might, from such extended numbers as are generally worked of the Excise forms, be much greater even in those hours: if the people were allowed to work the usual number of hours, the proportion of work would be still greater; because the time lost in getting into and out of work would be the same to a full day's work that it is now to a short one.

The observations which I have made on the other departments, as to room, &c., apply also to the warehouse, the business of which is rather done as it can be than as it ought to be. Under the existing circumstances of the Excise printing-office, it might not be advisable to reduce the number of hands employed in this department; but with a better warehouse and proper facilities, the same number of hands could do much more work. Upon the whole, there is in this printing establishment a vast disproportion between the means and the end, and a constant practical violation of all the principles which, in private concerns, regulate the employment of machinery. The machines and their appurtenances being expensive, real economy in the employment of capital points out the necessity of keeping them in action as constantly as possible. At the Excise Office, however, the working-hours are only from nine to four, and consequently, for a large portion of what printers call a working-day, these expensive materials are unemployed; a greater number is therefore required for the execution of the business during the few hours they are at work than would be necessary under a different system. Under these circumstances, whatever may be the saving made in printing the Excise work, as compared with the prices paid to printers out of doors, it cannot by any means be called, in the proper sense of the word, an economical establishment. As regards the Excise work alone, it might be made somewhat more so than it is, by extending the hours of employment; and it ought then to result that one or two of the machines might be put out of work. The wages of the machine-workers, and the wear and tear of the machines, would be saved; but some of the other people must have an addition to their wages, and the expense of fire, &c., would not be diminished; so that the saving by such a change would be but small. I do not hesitate to say, that a very great error has been committed in placing these expensive materials in such very unfit situations. It is one thing to ascertain where such materials can be placed, and another to decide where they can be most fully and efficiently worked. Most assuredly, the whole arrangement of this plan betrays either total ignorance or a gross disregard of the practical results contemplated in its erection. It unfortunately happens that the removal of such machinery and materials is a troublesome and expensive affair; but were this a private concern, and the accession of additional business of a safe and permanent character to the amount of that which is contemplated made dependent upon putting the establishment into a fit and proper state to execute it, I apprehend there could be no doubt about making the necessary change. But I do not consider that the apartments at present occupied by the printers can, by any possibility, be rendered fit for the reception of the proposed additional business; and therefore, in estimating the expense that must be incurred to provide for it properly, I will suppose that an office must be erected. It happens that there is a vacant piece of ground adjoining the building, and, without knowing anything of the purposes to which it is intended to appropriate it, I may be allowed to say that a very convenient printing-office might be built upon that site, and that it would consequently be in as direct communication with the Excise Office as at present. In building such an office, the main objects to provide for are space, light, and strength; and everything in the way of finish beyond this not only incurs unnecessary expense, but becomes a positive drawback upon the value of the building for its proper purposes. A printing-office should have plain brick walls, lime-whited, but not plastered, strong coarse plaster ceilings, unplaned floors, no wainscoting, window-frames without beads, &c.

	£.
'The erection of such an office, consisting of a basement for the machines (with a partial sub-basement for the driving-gear), a ground-floor for a working-warehouse, stock-room over, and composing-room at top, would probably cost about . . .	2,000
Removal and re-fixing machinery, &c.	400
Additional materials, types, &c.	600
Probable outlay . .	£3,000

'The establishment must of course be increased; and I assume that the usual printers' day of twelve hours' attendance, that is, ten clear working-hours per day, would be adopted.

'I am of opinion that the following additional force would be required:—

	£.	s.
'A general superintendent, who would also act as an overseer of the compositors, and as reader, at a salary of	200	0
Three additional compositors at 34*s.* per week	265	4
Four pressmen at 32*s.*	333	0
Addition to present salaries for full days	100	0
Additional ink, coals, &c.	100	0
	£998	4

'With the additions, I consider that the force and the materials would be amply sufficient to execute the Customs, Post, and Ordnance Office printing, in addition to the Excise work; and as the accounts for those departments now amount to 1,800*l.* a year, a saving of 800*l.* would be made by putting the whole together. To accomplish this, however, it is, as I have before said, indispensable that much more commodious premises should be appropriated to the purposes of the printing-office.' This was dated November 8th, 1832, and when I read it I conceived, as a matter of course, that the establishment had been put down, as every thing connected with it was stated to be so utterly unfit for the business; but I was surprised to find the following Treasury minute, dated the 18th of December, 1832, to the following purport: 'Read a letter, dated 30th November, 1832, from Mr. Church, the comptroller of the Stationery Office, stating, that in obedience to orders of this Board, he had employed Mr. Parker, the superintendent of the Cambridge University Press, to make a careful inspection of the machinery, printing-presses, types, and other materials and accommodations of the printing department of the Excise Office, in order to ascertain whether it would be economical to transfer to that printing-office the work (now performed by public contract) required for the use of the Ordnance Office at the Tower, the Customs, and the Post Office. Mr. Church states that, in the opinion of Mr. Parker, the existing printing-office at the Excise Office is so inconveniently arranged, that it would not be practicable to execute the additional work that would be required under the proposed transfer without an outlay of about 3,000*l.*, and without an increased expenditure in ink, wages, and fuel, of about 1,000*l.* per annum. The annual expense of printing by contract, for the departments proposed to be transferred, is about 1,800*l.*, and Mr. Parker therefore computes that a saving of 800*l.* a year may be effected by the transfer in question: but he has not taken into account the interest of the new capital which will be required to be expended in buildings and materials for printing, nor, what is more material, the amount of wear and tear, which together cannot be computed at less than 15 per cent., or 450*l.* per annum; the probable saving, therefore, provided the amount of outlay and of additional annual expenditure be not overrated, will not exceed 350*l.* per annum. Under these circumstances Mr. Church submits, that Mr. Parker's report should be referred to the Board of Excise, in order that the suggestions and estimates therein referred to may be fully considered by the superintendent of their printing-office before any determination is come to on this matter. Mr. Church also returns to this Board the letter of Mr. Bensley, the printer, transmitted to my Lords by Mr. Hume.' That was a letter from Mr. Bensley, a very intelligent printer; and I find in a Report which I prepared this year, that after due consideration of the whole subject, the following is my deliberate opinion:—It is alleged that economy alone was not the object of the printing establishment in the Excise—and a reference to the correspondence can alone furnish the information necessary to form an opinion of the propriety of departing, in this case, from the general rule respecting Government manufactures. Mr. Bensley's opinion may be taken, on the whole, as confirming that of Mr. Parker, and both satisfy me that the attention of Parliament is immediately required to the expenditure for that department. I have not been able to find Mr. Bensley's letter; but I have no doubt the opinion of Mr. Bensley confirmed that of Mr. Parker, as to unfitness of the whole establishment for the printing. What appears to me very extraordinary is this, that, although Mr. Church had agreed with Mr. Parker in the imperfections of the establishment, he concurred, on the 7th of September, 1833, in recommending the transfer of the printing for the Ordnance and Customs, &c., to the Excise; although it does not appear that any improvement had taken place in the house, &c. On examining the whole of the correspondence, which is printed in the Report of 1835, in my hands, I cannot reconcile the evidence of Mr. Church given before the Lords of the Treasury and his letter to me in 1831, when he was then opposed to the establishment of a Government printing establishment, with his support of the Government Excise printing-office in 1834, under all the many disadvantages of rooms, types, hours of work, &c., as detailed in the letter of Mr. Parker, which I have read; and particularly, when, in his letter to the Lords of the Treasury, of the 20th of March, 1834, he says, 'that the object which their Lordships had in view will probably be answered; namely, that their Lordships adopt this course, (of adding the additional printing,) with respect to the printing required for those offices; not because it is their opinion that such a course is, in principle, as good as competition, but because a printing establishment exists in a public department; and their Lordships are desirous that it should be turned as much to account as possible.' The minute of the Treasury of the 20th of March, and Mr. Rice's letter of the 9th of April, 1834, for carrying into effect that plan, are so extraordinary, and to me so unexpected, that I consider them particularly deserving of notice of the Commissioners: because, on the principles advanced by the Lords of the Treasury, and sanctioned by Mr. Church, the Government ought to have retained in active operation every other Government manufacture which they have of late years put down. And when Mr. Hartnell, printer,

offered at the time to purchase from Government the whole of the engines, types, &c., used in the Excise Office, at a fair valuation, and to contract for doing the printing for that establishment at a reduced and fair rate, I cannot understand the grounds on which the enlargement of those works was made, and a considerable additional expense incurred, to continue an establishment which had been admitted by Mr. Church, and by the practice of preceding Governments, and particularly of the present Government, to be contrary to the best principle of competition. I would further observe, that the answer of the Board of Excise to Mr. Hartnell's offer of purchase, and Mr. Church's report on the same, appear particularly deserving of attention; because Mr. Church recommends Mr. Hartnell's offer to be refused, and, at the same time, informs the Treasury 'that the Commissioners of Excise are mistaken if they consider that the work done at their printing-press is done at a cheaper rate than that at which it could be performed by contract.' Mr. Church at the same time states, in my opinion somewhat inconsistently, 'that if Mr. Hartnell can make a profit by purchasing the works and conducting them himself, that the establishment could be maintained by the Government, and made equally profitable as it could be by Mr. Hartnell:' this result would be inconsistent with all Mr. Church's previous evidence, and with almost every other evidence on the subject of Government manufactures which has been laid before the public. Mr. Church at the same time admits that all this is a mere experiment, which would require two years to try: but I have to observe, that it is now four years since Mr. Parker and Mr. Church objected to the establishment; and there is as yet no proof to be obtained either of the success or failure of the experiment. I wished to call for an account of printing done by the Excise printing-office for other departments than the Excise, and also for an account of the additional outlay for buildings and other expenses since April, 1824, on account of the printing establishment; but was informed that the returns were in such a state as to preclude the possibility of Mr. Church, or any other person, forming a correct opinion of the profit or loss of the establishment. I was induced, therefore, to give up further inquiry, having satisfied myself that there were not the accounts necessary to show a debtor and creditor account of the expenses of the establishment, including the outlay of capital, interest on the same, and return of work done, by which alone I could form an estimate of the real state of the establishment; for of the possibility of there being any profit I never had the smallest idea.

Was any account produced before the committee similar to a manufacturer's profit and loss sheet?—No; the only account that I obtained is the account which appears in the Appendix C, No. 24, dated 'Stationery Office, 7th September, 1833,' in which Mr. Church gives an estimate of the additional expenses and charges that would be incurred; and in the following number there is also an account of the salaries and wages that would be incurred in increasing the establishment.

There having been no materials for an account that could afford any thing like proof whether or not a profit was made, or rather at what cost the articles were produced?—So I was informed: there had not been time for the trial.

There can be no confidence, therefore, placed in the statements you have already said were made in 1831, on purpose to show that the difference of price between the Government price of printing and the contract price was 1*s.* 2*d.* a ream?—Altogether defective; because they were given in gross sums prior to 1831, and it would be impossible, without a detail of the several items I have mentioned, to state whether they were profitable or not.

Do you mean such an analysis as every manufacturer who keeps books on a proper plan is able to produce to show what is profit and what is loss?—Exactly so. I may exemplify that by the evidence which will appear on the examination of the King's printers' patent committee, wherein is analysed the charge for printing for the Houses of Parliament—for Acts of Parliament—by taking the wages of every kind, for setting, press-work, correcting, &c., for paper, for profit on wages, profit on capital, &c., all of which are there specified, to enable the House to come to that conclusion upon which the Government have lately acted, viz., the possibility of printing Acts of Parliament at from a farthing to a halfpenny a sheet, according to the numbers printed, and of selling them for three farthings to the public, instead of twopence and threepence-halfpenny, which the King's printer, up to last year, had been allowed to charge: the whole analysis is most accurately given by Mr. Church, Mr. Child, and Mr. Parker, in their examinations. Such an analysis I considered necessary; and, in my opinion, the Treasury, from the moment they received that letter of Mr. Parker of 1832, condemning the whole of that printing establishment as utterly unfit, ought to have instituted some inquiry before they allowed it to continue another year.

Has no inquiry been made by direction of Government into the real expense of printing by the Excise?—I believe not; and although it is now the third year since Mr. Parker's report, I was informed, either by letter or by evidence, that sufficient time had not been allowed for the trial; but I am not aware that any thing of the kind is in progress, or even contemplated. I may further add, that my deliberate opinion, judging from the accounts laid before the committee in 1831 and the correspondence submitted in 1835, is that no exact account has been kept, such as a tradesman would keep to enable him to know the result of his trade; and that the principle on which Government manufactures have generally been abolished has been contravened in this establishment, although no department of manufacture, since I have become acquainted with public affairs, was ever so completely condemned as that establishment at the Excise Office was in every paragraph of Mr. Parker's letter of 1832. I will now read that part of the Report of the select committee in this session respecting the Excise department: 'In 1831 the committee on the King's printers' patents called the attention of the

House to the printing establishment in the Excise Office. The Government has been acting for years past on the principle that manufactured commodities could be purchased at a "cheaper rate by contract than that at which they could be produced at a Government establishment;" and the exceptions to that rule, such as the manufacture of gunpowder by the Ordnance, of biscuit and beer by the Navy, and some few others, have been continued under special circumstances. Your committee concur in this salutary general rule; but as the Commissioners of Excise, in their return of the 30th March, 1831, state that they consider the printing-press necessary "to furnish permits for various articles subject to Excise survey, and labels to denote the charge and payment of duty on paper, these documents have been printed on the premises for a considerable time past, in order to prevent the forgery or misapplication of them." Mr. Church, the comptroller of the Stationery Office, when questioned in 1831 respecting the separate printing establishment at the Excise, stated, "that printing-work, like every other manufactured commodity, could be purchased at a cheaper rate by contract than by Government manufacture;" adding that the working-hours in the Excise Office were only seven, while those of private trade were ten; and as the printers were paid by the day and not by the piece, it would necessarily follow that one-third of the wages, and one-third of fixed capital, were rendered unproductive in that establishment. It was clear that the printing so conducted must be done at a greater expense in the Government office than at a private press, although an apparent advantage was claimed by the accountant-general of the Excise in the account he laid before the committee. It appears that in 1832 Mr. Parker, a printer, visited and examined the Excise printing-office, and reported to Mr. Church that "the rooms appropriated to the printing department at the Excise Office are not only most unfavourable to the extension of business, but extremely inconvenient for the proper execution of what is already performed there; that the rooms are small, low, and close, are badly situated in relation to each other, being in opposite sides of an open yard; that the consequences of this imperfect arrangement must necessarily be bad work, great loss of time, and imperfect superintendence; that the composing department is the worst, a large portion of all the type being useless; and that every thing connected with this branch shows, to the practical observer, that there has been a total absence of the intelligence and experience of a competent printer in making the first arrangements." The examination and report of Mr. Bensley moderates in some degree the strong condemnation of Mr. Parker and Mr. Church, and should also be referred to, to understand the real situation of that press. Your committee must refer to the Report for the details to convey any adequate idea of the inefficiency and imperfection of every branch of that printing establishment; and although the Treasury sanctioned an experiment of the transfer of other printing to that establishment, your committee, judging from the accounts laid before the committee in 1831, and from them the documents referred to in this Appendix, recommend that this experiment shall not be continued, but that at as early a period as possible the Excise printing establishment may be abolished.' I may further add what is said of the King's printer in Scotland: in consequence of the attention of the House being called by the select committee, in 1832, to the manner of printing by the King's printers and stationers for the public offices, and of supplying stationery in Scotland, the Treasury directed an inquiry and report from the comptroller of the Stationery Office into both departments. By the correspondence it appears that the Treasury have taken from the King's printers and stationer the supply of stationery and other articles, and have allowed the sum of 12½ per cent. profit on the actual cost of the supplies of stationery for Scotland, being the net amount of profit which the King's printer stated to the select committee in 1832 he had received from the patent, which allowance will continue for the remaining eight years of their patent. Your committee consider that arrangement highly beneficial to the public, and, at the same time, liberal to the King's printer. The new arrangement took place from the 1st of January, 1834. The amount of bills for the supply of stationery, printing, and binding, to the revenue department in Scotland in 1832, was about 10,500*l.* In this year it will not exceed 4,500*l.*: after allowing 563*l.*, or 12½ per cent. on that supply, there will be a saving of 5,436*l.* to the public.

As the select committee this session were unanimous in recommending the abolition of the Excise printing establishment, and understanding from Mr. Vernon Smith that the recommendation would be attended to, I waived further proceedings upon the subject. I would, however, suggest to the Commissioners that they should ascertain whether the Lords of the Treasury mean to proceed upon this report. There is one matter I would notice, for the inquiry of the Commissioners, the only argument advanced in 1831 against my proposition for the immediate abolition of the establishment, which was the necessity of secrecy in the printing of labels and other matters that secured the duties on paper: the Board will be able to judge what force there is in that allegation, as that was, I believe, the only tenable ground they had.

We entirely concur in the recommendation of the committee of the House of Commons to abolish the Excise printing establishment. It appears to us to be extremely objectionable to allow any public department to occupy itself with business which is incompatible with its regular duties. All such business either withdraws attention from those duties or is neglected. Besides, the transacting of it affords the means of making exaggerated statements of the quantity of busi-

ness which a department does, and of using these statements as pretexts for keeping up extravagant official establishments.

In reference to the concluding paragraph of Mr. Hume's statement, which relates to the alleged " necessity of secrecy in the printing of the labels and other matters that secured the duties on paper,' we have only to observe, that after a full examination of the means employed by the Excise for securing the due charge and collection of the duties on paper (the particulars of which are fully stated in our Fourteenth Report), we are fully convinced that no sufficient argument in favour of maintaining an official printing establishment at the Excise Office can be supported by any such necessity as that which is referred to as arising from secrecy in the preparation of labels or other printed forms which are made use of in charging those duties. We believe it to be generally admitted that the attempts which have been made to secure duties by means of peculiarities in the forms or construction, or private marks, introduced into stamps or labels, have not only failed in their object of creating additional security, but have generally been found to offer facilities for fraud and evasion by means of successful imitations. We may add, that the recent reduction in the rates of duty on paper, and the consolidation of those duties into a single class, must render the form of distinctive labels and stamps of still less importance.

The Establishment of the Diary Office.

The following is taken from the Report of the Commissioners:—

Diary Office.

1	Clerk of the Diaries . . .	£ 170
1	Ditto	150
1	Ditto	140
1	Ditto	140
1	Ditto for Scotland and Ireland .	170
4		£ 770

The clerk of the diaries takes charge of the diaries made out by supervisors and surveyors, showing their own daily performances, and the neglects and omissions which they have discovered in the performances of the officers whom they have visited each day, with the collector's observations upon the whole. The collectors are instructed when any serious complaints are discovered against a supervisor or officer, to bring them under the immediate notice of the Board by a special letter, and to state in the diary that he has done so. If the clerk of the diaries discovers, on perusing a diary, any matters which in his opinion ought to have been specially represented, he lays such diary immediately before the Board: if not, he lays all the diaries in the ordinary course before individual members, by whom they are read; and he afterwards issues the censures or other orders made by the Commissioners thereon. This course is essential for the maintenance of discipline in the surveying department. The clerk of the diaries and his clerks are selected from supervisors, as being most competent to the performance of the duties of this office, which requires close application, and a thorough knowledge of the duties of a surveying officer. The salaries in this office being lower than that of a supervisor, the persons appointed thereto have been usually such as have found themselves incapable of continuing the active exertions required in a district, and the chief clerk has generally risen by rotation from the station of junior. The fourth clerk was added about two years ago, in consequence of a new arrangement of the surveying business within the limits of this office, by which a considerable saving was effected.

At the discontinuance of the local Boards, one person was transferred to the establishment of the Chief Office, at a salary of 170*l*., making the total expense of this department 770*l*.

Under the former arrangement the expense was 1,100*l*., the saving is therefore 330*l*., per annum.

The attendance required, and given, is from nine till three daily.

The clerk of the diaries and his assistants give security for 500*l*. each.

The evidence of Mr. Joshua Emerson, the first assistant-clerk of the Diary Office, who was examined by us, in consequence of the absence of the chief clerk from London, gives a more detailed explanation of the business of this office:—

What is the business of the office?—I have made out a little sketch; it is so numerous that I could not explain it: these are the heads of what they have to do.

(*The Witness delivered in the following Paper.*)

'Business to be performed in the Diary Office.

'To receive and register all diaries from fifty-five collections in the country, and also from the London establishment, eight times in every year.

'To prepare and examine the said diaries, to lay before the Honourable Board for their perusal.

'To record the diaries when returned, and to enter all censures ordered by the Honourable Board in a book, provided for that purpose.

'To make out, copy, and record reprimands, admonitions, and cautions, ordered by the Honourable Board, against supervisors, officers, supernumeraries, assistants, and expectants, and to forward the same to the respective collections.

'To write letters, and copy them, to collectors and supervisors on diary business when directed by the Honourable Board.

'To enter in the ledgers an account of all collectors, supervisors, officers, and others, who are removed from one station to another; also their deaths, discharges, relinquishments, restorations, and rejections.

'To furnish the Secretary with the official character of all supervisors and officers who petition for promotion; and also all those who have failed in the due performance of their duty.

'A similar account for non-performance of duty required from the Correspondent's Office.

'To furnish the surveying-general examiners with the ages, families, time employed, of all supervisors and officers, whose books are ordered to be examined for promotion.

'To enter an account in the ledgers of all collectors, supervisors, officers, supernumeraries, assistants, and expectants, who are indisposed, or absent from duty or other causes.

'To copy the Board's minutes every week in a book provided for that purpose, and many other duties in the station, which is almost impossible to describe.'

What sort of a book is the diary book?—It is nothing more than made from large demy writing-paper. We have a small diary book, covered with sheep-skin, that we enter our remarks in, and we make our diary from it.

What is the nature of the remarks, or how do you make them?—If I went to a survey with an officer and found anything wrong, if he had neglected or had not made so many surveys as he ought to do, or if he had not surveyed at such times as he ought, or had cast his gauges wrong, or made wrong calculations, I put him into the diary for it.

You do not record in your office anything that takes place in the London districts?—Yes, we have the London diaries too. I thought you would wish to know something about the London business; and there is the Scotch and Irish business at our office too. I just made out this to let you see the number of collections.

Read it.—Collections in England and Wales 55; country districts 336; London general-surveyors 9, districts in town 51; hop districts 31; total number of diaries for the year 3,047.

Tell us how you manage the London district—is that done in the same way?—Yes; exactly the same as the country are done.

Do you record the particulars through the whole of the London establishment?—Yes; we have them all.

Is there any office in London that is made use of especially for the London district, in regard to those matters that come before your office?—It is all managed in the same way as the country is.

And all by your office?—Yes; I assure you we are very busy: they are all supervisors, or else they could not be eligible for the Diary Office; but it requires great exertion; they have not a moment to spare.

The business could not be done unless the persons selected were thoroughly well acquainted with the Excise regulations and practice?—I can assure you of that—that they could not do it; it requires a man to have been a supervisor in order that he may be able to judge on the business.

How do you bring the diaries before the Board?—When they are prepared they are taken down and placed before every Commissioner; each Commissioner has a number of the diaries.

Do you go before the Board every day?—Yes, pretty much so; for with the Scotch and Irish there are more diaries than they used to have, and they keep reading almost constantly.

Are they divided?—Yes; Mr. Turner carries down five to each Commissioner, Saturdays and Mondays excepted.

Is that five diary books?—Yes.

What takes place upon that?—The Commissioner examines it, and writes upon it, 'examined such a day;' then he says, 'caution, admonish, or reprimand such a one,' or 'order' such a one, 'to be more careful.'

That is, the clerk calls his attention to the particular point?—The Commissioner reads it.

Does the clerk call his attention to the diary, or does the Commissioner read it?—They read them; they do not call their attention to the report, except there is something very particular sent down to be read.

The Commissioners read the diaries?—Yes: they read them very particularly. The chairman does not read any.

Appendix, No. 13.

In 1797 the number of persons employed in the Diary office was three, and their salaries amounted to 313*l.* 6*s.* In 1834 the number of persons employed was four, and their salaries amounted to 600*l.*

The description given in the above examination of the nature and course of the business performed in the Diary Office, immediately suggests the impression that no separate office can be so appropriate to the due discharge of this business as the Secretary's Office; and we should, accordingly, have anticipated that the Diary business, even if not actually transacted in the Secretary's Office, would have been considered as belonging to a branch of it. Such, however, it will be seen is not the case, for on Mr. Emerson being asked, 'Are you under the Secretary?' he replied, 'No, not at all; we communicate directly with the Board.' This appears to be one instance, in addition to many others, which we have observed of a system prevailing with respect to the distribution of the ordinary business, arising in the Department of Excise, according to which that business is unnecessarily divided and distinguished into numerous separate branches, and is allotted to be performed in separate and independent offices: we are satisfied that such a system, instead of being attended with general convenience, is calculated to produce complication and repetition in transacting business, and to set aside the control which ought to be constantly exercised over all the officers belonging to it; this appears to be peculiarly the case with respect to this branch of business under consideration; and we accordingly are of opinion that this office of the clerk of the diaries should be placed under the Secretary, and that he, as the head of it, should be responsible for the proper performance of the duties of it.

The plan of entries in proper books of the proceedings of the officers who make surveys and compute the charges of duties, is an essential step towards establishing a good system of securities for good behaviour. But it is not enough to have these entries accurately recorded in diary-books; for the whole benefit that the public can ultimately derive from them will depend upon the use to which these books are applied after they have been prepared. In this instance, everything seems to be well done that is requisite for preparing proper books; but nothing can be more objectionable than the mode pursued in acting upon them. Mr. Emerson says, 'When they are 'prepared they are taken down and placed before every Commissioner; each Com-'missioner has a number of diaries,' 'and they keep reading them constantly;' and it appears that this takes place four days in the week, at the rate of five books a day to each Commissioner. When a Commissioner has examined a book he writes upon it, 'examined,' and then says, 'caution,' 'admonish,' 'reprimand,' such a one, or 'order such a one to be more careful.'

The unfavourable opinion which we have been led to form with respect to the mode in which the several matters brought forward for decision by the diaries are disposed of, is principally founded on a consideration of the peculiar nature of the subjects to which these decisions relate. A large proportion of the points referred to in the diaries is of a description purely practical, relating to the manner in which the rules laid down for the survey and charge of the various duties on traders and manufacturers are carried into execution; and subject to all the varieties of practice produced by differences in the circumstances, local situations or customs, under which the business in question may in the various parts of the kingdom be conducted. It would seem to be essential to the object of forming a correct conclusion on the comparative merits of the persons employed in the performance of these duties, that those who are intrusted with the decisions, should have an accurate, and at the same time a comprehensive, practical acquaintance with the subjects to which they relate; such an acquaintance as it seems hardly possible for any individual to acquire without having been personally engaged in the service upon which he is called upon to judge, or at least in the immediate direction and supervision of that service. Constituted as the Board of Excise now is, none of its members can be considered as possessed of the qualification

to which we have alluded, and without it we believe that it is not possible that they can acquire by a hasty reading of the diary books such an accurate knowledge upon the points on which they have to decide, as to form their judgments with that degree of caution and correctness which ought to govern them; more especially when it is borne in mind that these judgments are in general final and without appeal.

This practice of bringing the diary books before the Commissioners to be examined, and at once decided upon, is similar to that of bringing before them all letters and petitions for examination and decision. In both instances, as it seems to us, the practice is liable to objection as being inappropriate to the peculiar object for which the examination is intended, and as requiring it to be made under the most unfavourable circumstances; for nothing can be less likely to be well performed than an examination of a new subject by a Commissioner sitting at a Board-table without having the assistance of a preliminary examination made by a competent and trustworthy officer. In order to derive full advantage from the labour and expense applied to the preparation of diary books, each book ought to be carefully examined in the Diary office; when the book contains nothing of importance, the chief clerk, with the approbation of the secretary, should be allowed to dispose of it; but when a book contains any thing requiring notice, the chief clerk should write down what that is, and suggest what decision should be made upon it. An examination according to this plan would be conducted by competent persons; and every assistance would be provided for ensuring cautious and correct decisions at the least possible expenditure of time to those who exercise the directive power of the department.

The offices of Permit-writers and Permit-examiners come next in the Report of the Commissioners.

PERMIT-WRITERS.

England . .	5	Principal Permit-Writers, at	£150	0	0	£750	0	0
	8	Ditto, . . . „	120	0	0	960	0	0
	3	Private Permit-Writers, „	92	15	0	278	5	0
	140	London Permit-Writers, „	90	0	0	12,600	0	0
	102	Country Permit-Writers, „	85	0	0	8,670	0	0
	258					23,258	5	0
Scotland . .	21	Permit-Writers, . „	85	0	0	1,785	0	0
Ireland . .	32	Permit-Writers, . „	85	0	0	2,720	0	0
	3	Ditto, . . . „	111	0	0	333	0	0
	314					£28,096	5	0

In London, and many large towns in the country, where permits for the removal of exciseable commodities are applied for at all times of the day, permit-writers are established, who attend at offices hired in the most convenient situations, to write the permits. In smaller towns they are written by the surveying officers; but the absence of the officers, when upon survey, sometimes occasions inconvenience to the traders. The permit-writers being upon an equality, and the surveyors in London who superintend their conduct being employed great part of each day in surveying the different traders under their inspection, it was found necessary for preserving regularity, to employ one permit-writer of a higher rank in all the offices where two or more permit-writers are stationed, in order to superintend the conduct of the others at all times when the surveyor was absent. The salary of the principal, in offices where seven or more are employed, is 150*l.* per annum, and where the number is less 120*l.* per annum. In order, however, to carry the measure into effect at the least possible expense it is the practice to select for this service supervisors and surveyors who become incapable of the active exertions required in those stations, and who would otherwise retire on allowances of superannuation, the difference between their former and present salaries being paid as an incidental expense. As each of these persons performs the duty of a permit-writer, and the retired allowances to which they would have been entitled under the Superannuation Act, would, in most of the cases, have been nearly or quite equal to the salary they now receive, the revenue by this arrangement has the benefit of the services of a superior officer, at less positive expense than if the retired allowance had been granted and an ordinary permit-writer appointed.

The principal permit-writers give security for 500*l.* each, and the town and country permit-writers for 200*l.* each.

PERMIT PRINTING-OFFICE.

1 Inspector of Permit-Paper	£158	15	0
1 Inspector of Permit Printing-Rooms	90	0	0
2	£248	15	0

The paper on which Excise permits are printed is required by law to bear a water-mark; and it is felony for any person to have paper bearing such mark in his possession without lawful excuse. The paper is therefore made by a person appointed by the Board, and the inspector receives it into his possession from the mill, counting the whole sheet by sheet; and he does the same whenever he delivers paper to the inspector of the printing-rooms, to be printed or bound into books, or receives it back from him so printed or bound. The inspectors do the same by the paper provided by the Board for labels to be affixed to every ream or parcel of paper, paste-board, mill-board, or scaleboard, made in the United Kingdom. The stations are therefore highly confidential, and the salaries of the inspectors appear to the Board scarcely adequate to the trust reposed in them. The inspector of permit-paper gives security for 2,000*l.*, and the inspector of permit printing-rooms for 300*l.*

PERMIT-EXAMINERS.

1 Chief Examiner	£150	0	0
7 Examiners, at 100*l.* each	700	0	0
8 Ditto, at 90*l.* each	720	0	0
16	£1,570	0	0

The business of this office, which is one of great trust, is very extensive and laborious—the examining, receiving from the printing-office, and counting with the greatest care and accuracy, all permit-books, paper labels, and tobacco-certificates; after which they are issued to the different supervisors, who are charged with and accountable for the number issued in each district and the due appropriation of them. When returned, they are examined and compared with the counterparts; and, as the possession of any of these documents by improper persons might lead to very mischievous consequences, great circumspection is required in this department, and considerable dependence is necessarily placed in the persons employed.

The chief permit-examiner, besides keeping the accounts of the department, and superintending and assisting in the general business, takes the proof, on oath, from all private persons requiring permits at the Chief Office.

When the local Boards were abolished the following persons were transferred to the establishment of this office.

FROM EDINBURGH.	FROM DUBLIN.			
	1 Assistant	£138	9	2
Nil.	1 Clerk	100	0	0
	1 Ditto	90	0	0
	3	£328	9	2

Making the aggregate expense of this department 1,898*l.* 9*s.* 2*d.*

Under the former arrangements the expenses amounted to 2,811*l.* 10*s.* 9*d.*, and the number of persons employed was twenty-five. The business is now conducted by nineteen persons, and a saving of 913*l.* 1*s.* 7*d.* has been effected.

The security given by the chief examiner is 500*l.*, and that of each of the other examiners 300*l.*

The recommendations contained in several of our preceding reports, in consequence of some of them having already been carried into execution, must have had so extensive an effect upon the business actually performed in the several divisions of the Permit-office, that the description of that business, as contained in the above extract, is in many respects no longer applicable to the present circumstances of the office, and we therefore do not feel ourselves called upon to enter into any examination of the above statements. Permits for removing wine, tea, and also vinegar from the stocks of vinegar dealers, have been already discontinued.

From the following Return it will be seen, that there are still ten instances of trades in which a permit or certificate is required; should, however, our recommendations be carried into full effect, the practice would be discontinued in all these instances, except with regard to the first on the list, that of distillers. In this event there will obviously be no longer any necessity for maintaining any

distinct establishment for a Permit-office. In the meantime, it is clear that the discontinuance of this system, with respect to tea, wine, and vinegar, must necessarily have occasioned a material diminution in the general business of printing, examining, transmitting, and delivering these papers as hitherto practised; and it seems to be advisable that a complete revision of this part of the establishment should immediately take place, not only for the purpose of ascertaining what reductions in the office may, in consequence of the recent diminution of business, be effected; but also with a view to consider of the prospective arrangements which it might be advisable to make as to this branch of the office in the event of our recommendations on this subject being adopted to their full extent.

RETURN showing for how many Trades Permits or Certificates are still required, specifying each trade:—

Permits are required for	Distillers.
	Rectifiers.
	Spirit Dealers.
	do. Retailers.
	Maltsters who make malt for distillery purposes.
	Tobacco Manufacturers.
	Vinegar Makers.
Certificates ditto	Paper-Makers—The Certificate must accompany paper removed from one mill to another to be finished.
	Soap-Makers.
Permits and Certificates ditto.	Tobacco Dealers.

Warehouse for Seized Goods.

1	Warehouse-keeper	.	.	.	.	.	.	.	£136	10	0
1	Assistant	.	.	.	.	.	.	.	80	0	0
1	Ditto	.	.	.	.	.	.	.	78	0	0
3									£294	10	0

The warehouse-keeper and one assistant are also in the receipt of fees arising from lot-money for seized goods sold and delivered, and as appraisers for seized goods returned into the Exchequer. By the last return made, the fees and emoluments of the

Warehouse-keeper amounted to	.	.	.	.	£131	17 1
Assistant ditto	,,	.	.	.	80	12 0

The warehousekeeper and his assistants take charge of all goods seized within the limits of this office, except in the port of London, where there is a separate warehouse for the reception of spirits seized at the out-ports, and sent up to London for re-distillation. They also take charge of tea, coffee, cocoa-nuts, and tobacco, seized and condemned in the country, which are sent to London for sale.

They make out statements, and keep account of all seizures; attend to the weighing, measuring, and gauging of seized goods; and value such as are ordered for condemnation. They prepare and assort goods ordered for sale, and make out the catalogues. The warehouse-keeper sells the same by auction, and superintends the delivery to the purchaser. He receives all compromise-fines upon the restoration of seizures, and accounts for and pays in the amount to the Receiver-General.

In this department the sale of re-distilled spirits is also conducted.

The business of the department is laborious, and attended with some responsibility. A fair knowledge of the value of goods is requisite, as well as great accuracy in keeping the accounts of the department.

The attendance is from nine till three.

The warehouse-keeper gives security for 500*l.*, and his assistants for 200*l.* each.

Appendix, No. 13.

In 1797 the number of persons employed in this office was two, and the amount of their salaries was 117*l.* a year, with fees amounting to 15*l.* 18*s.* In 1834 the number of persons employed was three, and the amount of the salaries 294*l.* 10*s.*, with fees amounting to 221*l.* 9*s.* 1*d.*

Our inquiries into this office lead us to believe that the duties of it are very properly performed.

The following extract from the evidence of Mr. John Saunders, the warehouse-keeper, explains what takes place with respect to the receipt of compromise-fines, and of the produce of the sales of seized goods:—

You receive compromise-fines?—I receive fines ordered by the Board—small fines upon goods that are restored upon a small compromised fine.

How do you apply them?—Pay them over immediately to the Receiver.

Is there any other officer to check your receipts?—Yes; on the Board's order a pay paper is made out by the register, which is carried to the Fine Office; there they check and enter it; then it goes to the Comptroller, and there they do the same; and then I go to the Receiver's Office and pay it in.

I want to know if there is any check upon your receipts of money, so as to show that you pay all you have received?—Yes; both at the Fine Office and the Comptroller's.

That is upon your own statement of what you receive?—No.

Is there anybody present when you make a sale by auction except yourself?—Yes; the clerk of the fines, the Comptroller, the Receiver, and my first assistant.

Are they all present at the auction?—Yes, all present; sitting at the same table.

Are they required to make entries of the sales?—Yes, every one makes entry; we all take down the biddings and the names of the purchasers, and we all read it afterwards.

How much in the course of a year do you receive in gross?—Very little; the compromised fines do not amount to above 2*l.* or 3*l.* at a time, and I never hold them in my hand more than a day.

The seizures of goods having been sold, who takes the money?—I have nothing to do with receiving the money for goods sold. When the purchasers come for the delivery of the goods, we make out a bill in our office of the amount of the different articles and the total amount; then the bill goes round to the Fine Office; it is then checked; it then goes to the Comptroller's; it is there checked; and then it goes to the Receiver, and the purchaser pays the money in.

The goods you sell by auction, what do they produce in the course of a year?—Why I hardly know, the variety is so great; but the amount is not much above 10,000*l.* or 12,000*l.*

What sort of things are they?—Such a variety I can hardly tell; principally private stills, and the utensils commonly belonging to them, and the spirits—great variety of things which I can hardly enumerate.

The description given by the Commissioners of the general duties performed in this office, and the more detailed explanation of those duties which is contained in the above extract from the examination of the officer who superintends this branch of business, do not appear to call for further observations, except with regard to one part of the business, which is not only of a peculiar and anomalous character in itself, but also involves the consideration of an important question as to the expediency of that part of the system adopted by the Excise, which renders necessary the exercise of the functions to which we allude. In the description of the duties of the office, it is stated "That in this department the sale of re-distilled spirits is conducted," and "that the warehouse-keeper sells the same by auction, and superintends the delivery of them to the purchaser." The re-distillation of spirits here referred to is that carried on at St. Katherine's distillery, which is an establishment erected for the purpose of applying the process of distillation, in works exclusively belonging to the department of Excise, to spirits of foreign manufacture which have been seized and confiscated for infraction of the Revenue laws.

We have thought it our duty to enter at length into an examination of this part of the system; and with that view have in the first instance requested an explanation from Sir F. Doyle as to the nature and objects of the establishment in question, the particulars of which will appear from the following extract from his examination:—

You have an establishment at St. Katherine's for the purpose of re-distillation?—We have.

Have the goodness to explain it to the Board.—The object of the distillery at St. Katherine's is for the purpose of collecting and re-distilling seized smuggled spirits. The difficulty always was to know what to do with those spirits after they were seized: if they were sold upon the spot to the parties applying for them, and sold in the packages in which they were smuggled, permits were necessarily granted, which were used as protections for all packages

of a similar kind, and for their contents, found upon the premises at any subsequent time. To obviate that, and also complaints made by the regular local dealers, this class of spirits used, in former times, to be carried out in open boats and destroyed in the sea: on these occasions they were indeed supposed to be actually destroyed, but it was very difficult to ascertain whether they were or not. When spirits were to be so destroyed, mobs collected from every part of the country, and every attempt was made to rescue them: that system, in consequence, was abandoned. It was then thought expedient to have this kind of spirits sent up to London, there to be re-distilled and put into proper casks, and sold by public sale. It was conceived that the revenue would derive, by the sale of those spirits in that form, much better prices than they could get by the sale of the article as before; and that it would put an end, at all events, to the imperfect destruction in the one case, or the necessity, in the other, of granting permits to smugglers, and affording opportunities under them of protecting smuggled spirits at all times. The plan then adopted was to employ a rectifier; and a gentleman of the name of Clarke contracted to re-distil those spirits under the direction of the Board, from the year 1805; he contracted to do the work which our distillery at St. Katherine's now does.

At a certain average rate?—Yes; per gallon. Afterwards the victualling premises belonging to Government at St. Katherine's became vacant, and we thought it desirable to purchase them, and to establish there a distillery of our own; many inconveniences having arisen from the use of Mr. Clarke's premises, and finding upon calculation that we could carry on the business of this distillery to advantage, by having the complete superintendence of the whole concern. This subject was very fully inquired into by the Commission at which Lord Farnborough presided.

The time you speak of was about 1820?—Yes; somewhere about 1823. The contract for re-distilling spirits at Vauxhall commenced in 1807, and continued till 1819, when the present establishment was formed. The locality of Vauxhall was found inconvenient both to the officers and to the public; the prices of the spirits were affected by it: there was also an insufficiency of space, which made it necessary to hire warehouses for the storage of the spirits, by which additional expense was occasioned. Mr. Clarke undertook to store a certain quantity, but it was necessary to hire additional warehouses. The victualling premises were purchased upon terms stated in an account which will be furnished to the Commmissioners: a portion of the property was afterwards sold in 1827 to the St. Katherine's Dock Company, upon very advantageous terms, and a sufficient space retained for the purposes of the establishment, more particularly as the quantity of spirits received at the distillery had fallen off. I have a comparative account of the result of the expense, which is the material thing—the result of the two systems respectively, and it is as follows: at Vauxhall there were distilled in eleven years 1,309,341 gallons, equal to 119,031 gallons a year; the annual average expense of which was 7,162*l.*, or 1*s.* 2¼*d.* per gallon: that was the actual expense per gallon of the re-distillation, including every thing, at Vauxhall. There were distilled, in fourteen years, at St. Katherine's, 1,409,851 gallons, equal to 100,703 gallons a year; and the annual average expense 5,074*l.*, or 1*s.* a gallon: the different rate of expense at which we had re-distilled the spirits at St. Katherine's since we have had it, as compared with what it was for a certain number of years at Vauxhall, is 1*s.* to 1*s.* 2¼*d.* This includes all expenses at St. Katherine's, the original purchase-money, the purchase of vats, and everything we had to set up, and the wear and tear: no item of expense is left out.

Are you satisfied, by your subsequent experience, that this is the best mode of proceeding?—Yes, I am. Besides the comparative accounts and expenses for re-distillation at Vauxhall and St. Katherine's, two other accounts will be furnished to you, showing the actual expense attending the re-distillation of spirits at present at St. Katherine's, and also of the profit of the sales of the same. I may here observe, that the quality of the spirits re-distilled at St. Katherine's has a high character in the market; the geneva especially, which is stated to sell at 4*d.* or 5*d.* a gallon more than the same spirits imported from Holland. This establishment could re-distil a much larger quantity than it does at present without any additional expense; and might be applied with great advantage to the supply of the navy, especially in the event of a war, with spirits of excellent quality.

Appendix No. 67. The accounts which are here mentioned, together with a memorandum respecting the re-distillation of spirits and the establishment of a distillery for revenue purposes, are inserted in the Appendix.

It is unnecessary to enlarge upon the objections which on general grounds must be admitted to exist against the principle and nature of the establishment in question. We here find one of the most extensive of the public departments undertaking, both as manufacturers and dealers, one of the ordinary branches of private trade, and carrying on that business at the public expense, and by means of public officers, in competition with a class of regular traders who are engaged as dealers in, or manufacturers of, an article which is amongst the most productive of the commodities subject to taxation. The manufacture itself, thus carried on by a highly expensive process, is evidently a total waste, since the article to which it is

applied has already been completely manufactured, and brought into a state for the ordinary market, before coming into the possession of the Excise; by whom the spirit is made to pass an additional time through the still, not with a view to any improvement in its quality, but merely for the purpose of destroying its identity, and reproducing it in a new shape as a further security to the Revenue. Such a system appears to us to be so much at variance with all those principles on which the functions of a great department of finance should be arranged and administered, that in order to justify it much stronger reasons ought to be given than those which have been produced before us. The more the details connected with this establishment are examined, the more it will be found that they lead to the adoption of proceedings which ought to be most scrupulously avoided in every possible way in such a department as that of the Excise:—premises purchased, buildings erected, machinery provided, stores of various kinds bought, artificers and artizans employed, and a very difficult process of manufacture carried on, all with the public money, and all presenting opportunities for wasting and misapplying the public money.

From the examination of Sir Francis Doyle, it will be seen that the system of re-distilling seized spirits, first by means of a rectifier contracting with the department, and subsequently by the present practice of the department becoming themselves rectifiers or distillers for that purpose, was adopted in consequence of objections, which in practice were found to exist against the course which had been previously pursued with respect to such spirits, that course having been either to destroy the spirits by sending them out to sea, or to sell them at the places where they were seized.

We are well aware of the difficulties with which the Revenue Departments have always had to contend, in their attempts to adopt some satisfactory mode for ultimately disposing of spirits seized and confiscated for infractions of the laws. The value of such seizures is well known to be sometimes very large, and the waste of such an amount of property by wilful destruction is naturally repugnant to the feelings of all who witness the act. The only alternative for the disposal of such property seems to be, by a public sale, under sufficient precautions. The difficulty in adopting this course, is that which is mentioned by Sir Francis Doyle to arise from the necessity of granting permits for the removal of the spirits so sold, and the danger of such permits being used as a cover to other smuggling transactions. We should observe, however, that from the statements which are above extracted, as to the manner in which the sales of seized spirits were formerly conducted by the Excise, it does not appear that those precautions were taken which obviously might have been resorted to, for the purpose of preventing a fraudulent use being made of the permits issued for the spirits so sold. It seems to have been the practice at the sales above alluded to, to sell the spirits at the places where they were seized, and in the same tubs or vessels in which they were seized; and there can be no doubt that by such a course, an opportunity, as well as a temptation was offered, for making use of the permits to cover a further part of the same or a similar cargo, which might have been successfully brought ashore. This danger, however, would in a great degree have been prevented, by the obvious precautions of directing, first, that no sales of seized spirits should take place, except at some of the larger ports or places where there should be a regular establishment of the Customs or Excise; and secondly, that previously to such sales, the spirits should be transferred from the small tubs or vessels in which they were seized, into the larger sized casks used in the legitimate trade. Until it shall be made to appear that some such mode of sale

as is above suggested, accompanied by any other precautions which the experience of practical men belonging to the departments of Customs and Excise may point out, has been tried, and been proved to be productive of the evils which have been described, we cannot admit that any sufficient grounds have been alleged for the adoption of the objectionable system of re-distillation by the Excise. Our objections to that system, as we have already mentioned, are founded on principle, and therefore are not liable to be removed, even if it could be successfully shown that the practice in question was a source of profit to the Revenue. We should add, however, that the fact of any such profit having been actually made, does not in our opinion appear to be in any respect established; it is true that accounts have been produced to show that such has been the result, but in respect to these accounts

Appendix No. 67.

which are given in the Appendix, the first observation to be made is, that the cost set down of the re-distilling is not the actual cost made up from the books of the Excise, but the estimated cost. But even if the account had shown the actual cost made up from the books kept as they are, it would not have afforded a proof that could be relied upon, that there was a profit; for no account, unless one made up according to the mercantile system of book-keeping, and containing many more particulars of expenses than the Excise account, could furnish such a profit and loss sheet as would ascertain exactly whether any profit had been made. Nothing is set down in the Excise account for the business performed by the Storekeeper of the Excise, and the Accountant of Fines, in superintending the distillery. Nothing for Clerks in keeping accounts, for stationery, advertising, fire insurance, and many other expenses which are incurred. Under all these circumstances, therefore, more particularly when we take into consideration how contrary it is to all experience that officers employed by the public should carry on the practical details of a hazardous and complicated branch of manufacture or business, with that degree of economy and attention in the use of materials and stores, and in the employment of their own time, which are found to be essential to the success of the same business in private hands, we cannot bring ourselves to place any reliance on the statement of the Commissioners, that this process of re-distilling spirits is attended with a profit.

Appendix No. 32ª.

We find from a return we have received, that while the Excise department contends that all seized foreign spirits ought to be re-distilled, the Customs department is empowered to sell them without re-distillation by a Treasury Minute dated 29 December, 1817, and by the 3 and 4 Will. IV. c. 53. The quantity sold by the Customs in 1835, was 1174¼ gallons.

After the observations which we have submitted on this part of our subject, it is hardly necessary that we should add our decided opinion that the St. Katherine's distillery should be permanently discontinued; and that the spirits seized should in all cases be sold, in the manner and under the precautions which we have already pointed out.

With the view of ascertaining the opinions of practical distillers, on the policy of maintaining this Excise distillery, we requested an eminent distiller, who is extensively engaged in the trade, to examine the Excise accounts respecting it, and to consult other distillers, and we received from him the following paper:—

The Re-Distillation and Disposal of Seized Foreign Spirits.

There is some difficulty in ascertaining the best, or an unobjectionable method to dispose of seized foreign spirits, the safety of the revenue and the protection of the fair trader requiring equal consideration.

It does not appear that either of the plans for destroying or selling such spirits where seized, have succeeded, or can be practised with benefit to the revenue.

The re-distillation by the Excise may be considered in reference to the expenses incurred, and then as to the results. By the Excise accounts the estimated annual expense arising from

Buildings which cost	£23,769	at	5	per cent. is	£1,188
Stills and Machinery ditto . .	6,653	„	10	„ „	665
Spirit Vats, &c.	5,347	„	5	„ „	267
	£35,769				£2,120
From which a deduction is made for a portion of the premises occupied for Import Office					200

Being thus a permanent outlay of £35,769, and an yearly rent or charge of £1,920.

There is some confusion or error in stating "the quantity of spirits annually distilled upon an average of the last five years," at 72,724 gallons for the next account, estimating the annual *profit* from the re-distillation of seized spirits makes the total quantity of *proof* spirits *sold* during the last five years, and upon which the "estimated cost of re-distillation" is calculated, 317,903 gallons, giving an average only of 63,580 gallons, and increasing the "estimated cost of re-distillation" from 1*s.* $2\frac{3}{4}$*d.* to 1*s.* 5*d.* per proof gallon, whereof $7\frac{1}{4}$*d.* per gallon is applicable to the charge for *rent*, and $9\frac{3}{4}$ for other *expenses*.

The whole estimated profit from the re-distillation and sale of 317,903 gallons of foreign spirits during the five years ended 5th January, 1831, 1832, 1833, 1834, and 1835, is stated at £19,364. 12*s.* 7*d.*, being 1*s.* $2\frac{1}{2}$*d.* for every gallon of spirits; but if the expense be correctly calculated, the apparent profit for the five years will be reduced to 1*s.* per proof gallon, or to 16,000*l.*; and from this a further deduction appears to be necessary for deterioration, beyond the interest at 5 per cent. upon premises and spirit vats, and for fire insurance, which does not appear on the accounts.

The value (35,769*l.*) of the premises, stills, machinery, and fixed casks, at the Excise distillery, far exceed in amount, what is necessary to provide the means for re-distilling 60 or 100,000 gallons of spirits annually, and the other expenses *greatly* exceed what such distillation could be performed for at an ordinary rectifying establishment.

There is likewise much reason to doubt, if the re-distillation has been carried on by the Excise, with the same knowledge and advantage as it would have been by an experienced rectifier having a direct interest in the process, and who, by discrimination in the selection of quality, could produce a more marketable commodity than what has hitherto been re-distilled by the Excise.

To prevent affording a cover for smuggled spirits it appears necessary to avoid sales in small quantities, and it seems advisable to remove seized spirits to London, or to some extensive port where there is a competent revenue establishment.

These spirits being then offered openly for sale, in suitable casks, and as bonded spirits, at the short price, and liable to the full duty, there is not any injury to be apprehended from the sale to fair traders, whether as seized, or when re-distilled.

From, however, the very small sum that is netted, and the heavy expense incurred by re-distillation, an attempt might be made to sell the spirits as seized, allowing the purchasers the same privileges of redistilling and making up for exportation, in the docks, as the importers of Prussian and other spirits are understood to be allowed.

But the greatest benefit, and most efficient remedy, in this case, would be to do away with the *temptation* to smuggling by reducing the existing exorbitant duties upon foreign and upon English spirits; and for a precedent—it is not thirty years since the smuggling of foreign spirits was as prevalent on the Scotch coast, and the predilection for brandy and Geneva equally strong as now in the worst districts of England; but by reducing the *rate* of duties upon *malt* and spirits, and ultimately introducing a better system of distillation, foreign smuggling has been annihilated and is now forgotten, and private distillation is comparatively unknown. In England, therefore, where the smuggling of foreign spirits exists to an alarming extent, and where private distillation is *rapidly* increasing, it is respectfully submitted that a reduction of one-half of the duty upon brandy and Geneva, and 2*s.* 6*d.* per gallon upon English spirits and upon rum, might be conceded without lessening the amount of revenue from spirits, and with advantage to the country.

14*th March*, 1836.

We beg leave especially to direct attention to the concluding paragraph in the above paper, and at the same time to state our full concurrence in the opinion there expressed, that the most effectual way to meet the difficulty arising from the question under consideration would be, to remove the existing temptation to an infraction of those laws by reducing the present exorbitant duties on foreign spirits. These duties have not only occasioned the great expense which has been incurred on this distillery, but, together with the equally exorbitant duty on tobacco, has led to the established annual charge of 360,000*l.* for the preventive water-guard.

Housekeeper's Establishment.—Door-keepers and Lettermen—Messengers.

1	Housekeeper	£200
1	Porter	50
1	Yard-keeper	50
9	Day / Night Watchmen, at 50*l.*	450
10	Fire-lighters, at 60*l.*	600
22		£1,350

Note.—One of the fire-lighters receives an allowance of 20*l.* a year for taking care of the stables at the office while the office is open.

The like sum is paid to another fire-lighter for taking care of the private rooms and passages adjoining the Board-room; and in order to prevent the intrusion of improper persons, by whom several petty thefts had been committed.

One of the day-watchmen is employed to take care of the vaults and cellars under the building while the office is open; for this service he has an allowance of 20*l.* per annum.

The yard-keeper attends every evening to convey letters received, after the office is closed, from the Treasury and other public departments, to the residence of the Commissioners and Secretary, for which he has an extra allowance of 20*l.* per annum.

A night-watchman is also employed to assist the letterman at the Post Office when the letters are very numerous, and to convey letters addressed to the Commissioners and Secretary to their respective residences on holidays, and when they are prevented by illness or any other cause from attending the office: for this duty he receives an extra allowance of 40*l.* a year.

These salaries and emoluments of the fire-lighters thus employed amount to about 80*l.*, of two of the watchmen to 70*l.*, and of the other watchmen to 90*l.* per annum; and it does not appear that the business could be executed in so economical a manner by any other arrangement.

The porter, yard-keeper, watchmen, and fire-lighters, each give security for 200*l.*

The housekeeper superintends the various persons employed in watching the Chief Office, and in lighting fires, and clearing and preparing the different offices for the transaction of business.

The day-watchmen attend from two to eight, and are stationed at different parts of the building for the protection of the premises, and to prevent the intrusion of improper persons, and to take charge of all seizures which are brought in after the office is closed.

At eight o'clock three of the night-watchmen take charge of the office, being stationed at different parts of it. They are relieved at twelve by three of the others; and these are relieved at four in the morning by the remaining three, who continue on duty till eight in the morning, when the porter who attends the front gate during office hours, and the yard-keeper, come upon duty.

The fire-lighters sweep and prepare the offices, and light the fires before the business commences, and extinguish the fires when it is finished. The average attendance is from eight to nine hours daily.

The housekeeper resides on the premises, in apartments provided and furnished for the purpose; and she is allowed coals and candles at the public expense.

Scotland.

1	Housekeeper	£100
1	Coal-Porter	35
2		£ 135

Previously to the abolition of the local Board in Scotland the housekeeper's establishment consisted of seven persons, whose salaries amounted to 550*l.* per annum. A saving of 415*l.* was effected on that occasion, by reducing the numbers to two; but as it was found necessary to retain the department of accounts, and the respective offices of Comptroller and Auditor, so long as the revenues of Excise in Scotland were accounted for and appropriated in the peculiar manner required by the laws and usage in that part of the kingdom, the Excise Office continues to be occupied, and the housekeeper and one other person were necessarily retained for the proper custody of the building. In the event, however, of a commutation of the hereditary revenues of the Crown in Scotland, the whole of these establishments will be immediately discontinued.

Door-keepers.

3 Door-keepers, at 100*l.* each £300

The principal door-keeper is in the receipt of emoluments amounting to about 10*l.*, as nominal informer in judicial proceedings.

The door-keepers attend daily during the sitting of the Board, to receive and deliver all letters, petitions, and papers, for the Board or individual Commissioners, or for the Secretary. One of them attends at the Post Office every morning, and checks the charge of postage, which is afterwards controlled by one of the assistant-correspondents.

The door-keepers attend at the office soon after nine o'clock in the morning, and remain till the business of the day is concluded. The present establishment is scarcely equal to the performance of the duty.

The persons appointed to these offices must be intelligent men and of respectable character. They each give security for 500*l.*, and the letterman for 200*l.*

Messengers.

6 Messengers, at 78*l.* 10*s.* each £471 0 0

249

The messengers, in addition to their business of delivering letters and messages, serve all summonses and execute all warrants issued from the court of summary jurisdiction, for the recovery of arrears of duty and penalties. Their salaries are fixed on the lowest possible scale, with reference to the nature of the duties which they are called upon to perform, and no diminution can be made in their number.

The attendance is from eight to nine hours daily.

The security given by each is 500*l.*

If the court of summary jurisdiction should be abolished, according to the recommendation contained in our Third Report, the business of the messengers will be reduced, and a smaller number will be wanted.

Port of London and Out-ports.

On the establishment of the Excise there are several officers who attend at certain ports and perform duties connected with the export, import, and coasting trade of this country. The numbers of them, their salaries, and their duties, are fully described in the following extract from the Report of the Commissioners :—

Port of London.

1	Port-Surveyor,								£231	5	0
2	Port-Gaugers,	1	at	£148	0	0			148	0	0
		1	„	129	10	0			129	10	0
5	Import-Officers,	4	„	111	0	0			444	0	0
		1	„	100	0	0			100	0	0
16	Port Permit-Writers,	1	„	127	7	8			127	7	8
		4	„	111	0	0			444	0	0
		1	„	100	0	0			100	0	0
		1	„	98	12	6			98	12	6
		9	„	90	0	0			810	0	0
1	Sample-Drawers,								87	15	0
2	Coast-Officers,		„	88	12	6			177	5	0
14	Watchmen on the Quays,	8	„	54	0	0			432	0	0
	additional (2*s.* per day	2	„	44	0	0			88	0	0
	when employed),	4	„	34	0	0			136	0	0
2	Watermen,		„	70	0	0			140	0	0
43									£3,693	15	2

Liverpool.

1	Port-Surveyor								£185	0	0
1	Gauger and Weigher								148	0	0
4	Port-Officers	2	at	£129	10	0			259	0	0
		1	„	111	0	0			111	0	0
		1	„	97	10	0			97	10	0

Bristol.

1	Gauger								£120	0	0
1	Assistant-Gauger								85	0	0

Plymouth.

1	Import-Officer								110	0	0
9									£1,115	10	0

Export Department, London.

2	Export-Surveyors,	at	£58	10	0				£117	0	0
2	Assistant Ditto,	„	48	15	0				97	10	0
32	Officers,	„	93	12	6				2,996	0	0
36									£3,210	10	0

Emoluments.—The port surveyor receives 1*s.* for making out each bond on the exportation of re-distilled spirits, and the importation of tea by the East India Company. The emoluments amount to about 4*l.* per annum.

Out-ports.

1	Export-Surveyor								£180	0	0
1	Assistant Ditto								180	0	0
16	Export-Officers,	at	£88	15	0				1,420	0	0
18									£1,780	0	0

Export Department.

By Board's order of 19th December, 1827, the fees arising from preparing and filling bonds and debentures on the exportation of exciseable commodities, are directed to be brought to account in a separate fund as public money; and the export-surveyors and assistants to

whose use they were appropriated to be remunerated in lieu thereof, by allowances at the following rates: first surveyor, 291*l.* 10*s.*; second surveyor, 241*l.* 10*s.*; and the assistants 151*l.* 5*s.* each, provided the amount of fees within the year is equal to or exceeds these allowances, if otherwise the amount only actually received to be distributed in proportion to the above rates.

Since the transfer of the duties on all articles imported (except tea) to the management of the Commissioners of Customs, a small establishment has been retained at the ports of London, Liverpool, Bristol, Hull, and Newcastle, for the purpose of taking account of Irish and Scotch spirits brought over for consumption in England, and charging the countervailing duties upon commodities brought from Ireland; also for granting permits for such foreign goods imported as are liable to Excise survey; and for superintending the exportation of exciseable goods on drawback.

The port-surveyor superintends all the import business of the department, a more particular description of which is given in the statements of the duties assigned to the different officers. He examines all accounts for the payments of duties—issues the necessary landing-orders—reports upon all questions referred to him—brings under the notice of the Board all breaches of the law, or irregularities on the part of importers or others, and any instances of neglect or misconduct on the part of the subordinate officers.

The port-gaugers ascertain the quantities and strengths of Irish and Scotch spirits, and the quantities of other articles chargeable with duty. They are assisted by surveyors, officers of experience, whose duty it also is to check and control their performances, to examine and compare the books and journals with the official documents, and to perform other miscellaneous duties. Great practical knowledge of the art of cask-gauging is requisite in both these stations, to which much responsibility attaches.

The port-officers are employed in preparing books and keeping the various accounts which are required in this department. Active and intelligent men possessing good abilities are required for the performance of this duty.

The permit-writers, who were selected from the stations of tobacco-warehousekeepers, and the import-officers upon the transfer of the Excise import duties to the Customs, make out permits for the removal of foreign wines and spirits, upon certificates from the proper officer of the Customs that the duties have been paid. In this department of the business great despatch is requisite, and the persons employed must write well and expeditiously, and possess a good knowledge of accounts.

The salaries of these persons were continued at the rates they formerly received; but on future appointments they will be reduced to the rate payable to London permit-writers, viz. 90*l.* per annum.

Coast-waiters examine the various packages in the warehouses or on board the coasting vessels: they compare and, if correct, endorse the receipts for the goods prior to removal: they examine, daily, at the Custom House, invoices of all vessels reporting coastwise, and take an account of all exciseable articles, and enter the particulars in books kept at the office of the port-surveyor. Experience, intelligence, and steadiness are necessary for the proper discharge of their duties.

The watchmen are employed to guard exciseable articles brought coastwise and deposited upon the legal quays and sufferance-wharfs until the countervailing duties are paid. The persons employed in this duty must be industrious, sober, and honest.

The large quantities of Scotch and Irish spirits which are brought to the ports of London and the out-ports have very much of late increased the duties of this establishment. In the last year the number of gallons amounted to 3,830,000, and as nearly the whole of that quantity was landed under bond to pay the difference of duty in this country, great care and labour were required in examining the quantities and strengths, more particularly as repeated attempts had been made to introduce a greater number of gallons than were expressed in the permit, without payment of the English duty. This department may therefore be considered, with reference to the article of spirits alone, as one of considerable labour and responsibility.

The attendance in this department is from seven to eight hours daily.

The port-surveyors give security each in the sum of 2,000*l.*; the port-gaugers in 1,000*l.* and 500*l.*; the officers, sample-drawers, and tobacco-warehousekeepers for 500*l.*; the export-surveyors and their assistants for 300*l.*; and each of the other officers give security to the amount of 200*l.*

Export Department.

Drawbacks of duty are allowed under various laws and regulations, upon the exportation of exciseable goods to foreign parts, and on the removal of similar goods to Ireland which are not subject to any or are chargeable with different rates of duty in that country.

The law prescribes minutely the several rules for the packing and shipment of goods; the making out and payment of the debentures; and gives powers to the officers which may enable them to detect fraudulent claims to the repayment of duty. The revenue has added other regulations for its further security; and much responsibility and labour consequently devolve upon the export department, by which the extensive exportation of goods on drawback is immediately superintended.

It is the duty of the export-surveyors to examine carefully the certificate made out by the packing-officer, and which contains the full particulars of the goods intended to be exported, with the books in which they are recorded; to attend at the Custom House for exporters' notices to ship; to make out and issue debentures for the payment of the drawback, having first ascertained that they correspond in every respect with the official documents; to fill up

the bonds entered into by the merchants for the due exportation of the commodities, and to administer the necessary affidavit as to their identity, and the payment of the proper duties. The export-surveyors report upon all matters relating to the business of their department, and are responsible to the Board for the due performance of it by the subordinate officers.

The duties of the assistant are nearly similar.

A portion of the officers is selected to assist in filling up debentures and bonds; in comparing the packing-certificates with the notices to ship, which they endorse to the officers of Customs as an authority for the shipment of the goods. Very great care and attention are requisite in the performance of this duty.

Other officers are employed, under notices from the exporters, to attend at the premises of the parties, the measuring, weighing, and packing goods for exportation, and, having entered the quantities, describing weights and other particulars, and having sealed and otherwise properly secured the packages, they make out the packing-certificate above mentioned.

Some of the officers are occupied in opening and examining packages at the several quays and docks, in conjunction with the searchers of the Customs. This is a very material part of the duty, and requires considerable experience, particularly to ascertain that no attempt has been made to substitute goods of a different kind or quality for those which had been previously taken account of by the packing-officer.

The attendance given in this department is generally from eight to nine hours each day. The surveyors, assistant-surveyors, and packing-officers, are however occasionally employed for a longer time.

Within the last year it has been found practicable to reduce the number of export-officers from forty to thirty-six, by which a saving on the establishment of 374*l.* 10*s.* per annum has been effected, and without any expense whatever to the public in the nature of superannuation or retiring allowance.

In a former part of this Report we have mentioned the duties which have been transferred from the Excise to the Customs department, and also the duties which have been repealed, the drawbacks of which on exportation occasioned the employing of Excise officers at the ports; and, on comparing the number of officers which were employed before the transfer and repeal of these duties with the number now employed, we are of opinion that the reduction has not been carried so far as it should have been. We shall not, however, go into further detail on this point, because it occurs to us that the object of diminishing expense in conducting the port business may be better secured by other means than merely employing a smaller number of officers.

With this object in view we examined Mr. Dean, the chairman of the Customs, upon the expediency of getting rid of this branch of the Excise establishment by transferring it to the Customs. The following is the evidence which he gave us on this point:—

You are acquainted with the different proceedings that take place, in regard to exporting goods subject to the Excise duties, as to their drawback?—Yes; we have cognizance of them necessarily.

The Excise department have officers of their own in the different ports to conduct this business?—I believe so.

In what way are you concerned in a case of export for drawback?—The way in which the Customs is concerned is in order to see that the goods, which we may technically call exciseable, upon which the Excise duties have been paid, and upon which the party sending them to Ireland claims drawback of the duty, are *bonâ fide* the goods, and that they are actually shipped.

The same with regard to an export to foreign countries?—Yes; to foreign countries, with respect to which drawback is allowed.

Then you have a certain number of officers always concerned in each case of export?—The officers in the Customs who are called water-side officers, and who are appointed for the purpose of examining goods that are exported, take care that Excise goods also come under their inspection, with a view to give the necessary document to the Excise officers that the goods upon which Excise drawback is claimed, have been *bonâ fide* shipped and exported.

What is the course of proceeding with regard to the export of goods for drawback upon which Custom duty has been paid?—The officers are in the first instance to be made acquainted with the nature and amount of the goods that are to be exported, with a view to ascertain that the duties upon which drawback is claimed have been paid; and to see that they correspond in all particulars with the entry of the party; and finally to ascertain and certify that the goods so entered, and upon which the duties have been *bonâ fide* paid, are shipped and exported; and it is upon a certificate of the shipping-officer that the parties obtain ultimately what we call a debenture, for the purpose of having the drawback returned to them.

Then it would appear that your officers would be just as competent as officers employed under the Excise for superintending goods exported for drawback that have paid the Excise duties?—All that the officers of the Customs are required to know correctly is, that the duties of Excise on goods upon which drawback is claimed have been paid to that department; with

regard to the other matters of the shipment and certificate of their being shipped, the entries, and so forth, that would form a part of the ordinary duty of the Custom-house officer. I am not the least prepared to say, in the event of the officers of the Customs being called upon for further assistance in the export of Excise goods, that so far as the Customs were concerned, they would find any difficulty upon a proper understanding and communication with the Excise. I should add, that no Excise drawback is paid upon goods sent to Ireland, unless the landing of such goods be certified by the officers of the Customs at the port of landing; and goods intended for shipment to foreign parts are given into the custody of the searchers of the Customs in packages under the Excise seal.

As it appears from this evidence that the officers of the Customs are at present very much engaged and connected with all the port business which is done by Excise officers, and that there would be no difficulty in the Customs' officers discharging it on returns furnished by the Excise, we think the whole of it, as described in the Report of the Commissioners, should be transferred from the Excise to the Customs' department.

Whatever business relates to the export, import, or coasting trade, obviously belongs more properly to the Customs than to the Excise department; and we think that the business will not only be more economically performed if the transfer take place, but that a remedy will, at the same time, be provided against the delay and trouble in shipping goods, of which we have had many complaints in consequence of the complicated regulations which are unavoidable from having two departments concerned in the business.

SURVEYING-GENERAL-EXAMINERS AND COUNTRY EXAMINERS.

		£	£			£	£
6	First Class	1 at 550		20	Fourth Class	6 at 300	
		5 at 500				14 at 250	
			3,050				5,300
17	Second Class	1 at 400		62	Country Examiners	at 150	
		16 at 350					9,300
			6,000	1	Sorter of old Books	80	
5	Third Class	1 at 350		1	Assistant Ditto	80	
		4 at 300					
			1,550	112			£25,360

The surveying-general-examiners are employed in business of the highest importance; and their services, which reach every part of the revenue of Excise, have been most effective.

They report upon all questions of intricacy and doubt which may involve either the rates of duty or the regulations affecting the charge or the process of manufacture of exciseable articles.

They continually revise the schemes for the distribution of business throughout the country: they consider and report upon all proposals for the amendment of the laws: they inspect the operations of the traders and the mode in which the officers perform their several duties in different parts of the country; and are employed in numerous other important and confidential services.

They are appointed to the fourth class from the station of supervisor, after long service and upon distinguished merit, and are afterwards promoted upon vacancies to the higher classes. A considerable number is constantly detached to Scotland and Ireland, where their services have been of the utmost importance to the revenue.

It must be unnecessary to add, that the appointment of surveying-general-examiner is one of constant and laborious occupation, and requires the most accurate knowledge of all the practical business of Excise.

The attendance of those who are employed at the Chief Office is from nine till three, or till a later hour when necessary.

The surveying-general-examiners each give security to the amount of 3,000*l*.

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The following Return shows the distribution of the Surveying-general-examiners in England, Scotland, and Ireland in 1835:—

A RETURN showing the present Distribution of the Surveying-General-Examiners in England, Scotland, and Ireland.

CLASS.	NAME.	PRESENT DISTRIBUTION.
1st Class	William Hetherington	In the office, on general business.
	Thomas Bett	
	William Baker	
	George William Foster	
	James Steel	Attending experiments in the Distillery, Bristol.
	Daniel Logie	
2d Class	Thomas Julians	In the office, on general business.
	John Herdson	
	Thomas Evans	
	John Thompson	On survey in Ireland.
	Thomas Coleman	
	James Archer	
	Thomas Watton	
	John Lewis	
	John Johnson	
	Jonathan Barber	
	John Knapton	Officiating as Collector in Athlone collection.
	John Clark	,, ,, Stirling collection.
	John Voyce	,, ,, Isle of Wight collection.
	William Adams	,, ,, Inverness collection.
	Thomas Rayner	,, ,, Essex collection.
	Gervase Oldham	,, ,, Hereford collection.
	Joseph Shaw	Employed in the Secretary's department.
3d Class	Joseph Spivey	In the office, examining books and making out characters.
	Richard Hill	
	Benjamin Parker	
	William Blackburn	
	Golding Bird	Employed on the Town Surveying Establishment.
4th Class	Richard Dixon	In the office, on general business.
	John Corbit	
	Patrick Kelly	
	Henry Smith	
	James Williamson	
	James Napper	
	James Thompson	
	William Boyd	On survey in Ireland.
	John Graves	
	James Salmon	
	George Sutherland	
	William Goodall	
	William Hawkins	
	James Baxter	
	Benjamin Wadsworth	Officiating as Collector in Lancaster collection.
	Thomas Dean	,, ,, Sligo collection.
	Samuel Cosburn Pearse	,, ,, Maryborough collection.
	Thomas Williamson	,, ,, Hull collection.
	John Mayhew	,, ,, Lichfield collection.
	William Garerd	,, ,, Wales, West collection.

The following Return shows the periods in which the number of Surveying-general-examiners has been increased since 1797 :—

A RETURN of the respective Periods in which the Surveying-General-Examiners have been increased in each Year, since 1797, specifying the extent of such Increase on each occasion, both in Numbers and Amount of Salary.

Period in which increased.	Number of Officers.	Annual Salary. £. s. d.	Total Amount of Salaries. £. s. d.	
Surveying-General-Examiners—				
In 1802.	20	185 0 0	3,700 0 0	First established 2d June, 1802, when the department of general examiners was discontinued.
15th Sept. 1807, Salary increased	..	30 0 0	600 0 0	
4th Feb. 1811, ditto . .	..	35 0 0	700 0 0	
		250 0 0	5,000 0 0	
Additional Surveying-General-Examiners—				
21st June, 1811 . . .	10	250 0 0	2,500 0 0	
Total .	30		7,500 0 0	

Note.—The above establishment was discontinued 25th June, 1817, and a new one formed divided into classes, by which arrangement eight officers were abolished, and a saving effected of 250*l.* per annum.

Surveying-General-Examiners—*continued.*				
1st Class	1	550 0 0	550 0 0	New establishment formed 25th June, 1817.
	2	500 0 0	1,000 0 0	
2d Class	1	400 0 0	400 0 0	
	6	350 0 0	2,100 0 0	
3d Class	1	350 0 0	350 0 0	
	2	300 0 0	600 0 0	
4th Class .	9	250 0 0	2,250 0 0	
28th March, 1821, Salary increased (each) . .	..	50 0 0	450 0 0	
	22		7,700 0 0	
Additional Surveying-General-Examiners—				
26th Aug. 1824 1st Class .	3	500 0 0	1,500 0 0	
26th Aug. 1824 2d ditto .	6	350 0 0	2,100 0 0	
26th Aug. 1824 3d ditto .	3	300 0 0	900 0 0	
26th Aug. 1824 4th ditto .	6	300 0 0	1,800 0 0	
3rd March, 1825 4th ditto .	10	300 0 0	3,000 0 0	
30th June, 1828 2d ditto .	4	350 0 0	1,400 0 0	
30th June, 1828 4th ditto .	6	300 0 0	1,800 0 0	
	60		20,200 0 0	
By reduction in Numbers .	12	3,600 0 0	4,300 0 0	Twelve officers (one on the 3d class and eleven on the 4th class) have been abolished, and the salaries of the fourteen junior stations on the 4th class have been reduced from 300*l.* to 250*l.* per ann., as vacancies occurred.
By reduction of Salaries. .	..	700 0 0		
Total present Establishment.	48		15,900 0 0	

Note.—Since the consolidation of the Excise Boards of England, Scotland, and Ireland, in September, 1823, the following offices, the duties of which are now performed by surveying-general-examiners, have been abolished.

	Number of Officers.	Amount of Salaries.
General-Supervisors	6	£1,320 0 0
General-Surveyor	1	270 0 0
General-Examiner	1	210 0 0
	8	£1,800 0 0
Surveyors-General	6	2,769 4 7
Clerks to ditto	5	461 10 9
Inspectors-General	6	1,661 10 9
Inspector of Licences	1	524 4 3
Inspector of Paper Duties	1	138 9 3
	27	£7,354 19 7

The official description of the duties allotted to the above class of officers, sufficiently bears out the statement with which it commences, that "they are employed in business of the highest importance;" in fact, were it not for the mention made of that part of their duty which relates to 'reporting upon cases of intricacy and doubt,' it might well be supposed that the description applied to the duties entrusted to the highest authorities in the department, rather than to any class of subordinate functionaries; the duties of 'continually revising the schemes for the 'distribution of business throughout the country, of considering and reporting 'upon all proposals for the amendment of the laws; of inspecting the operations 'of traders, and of the mode in which the officers perform their several duties in 'different parts of the country,' would seem peculiarly to belong to those who are charged with the general superintendence of this branch of the Revenue. It is probably owing to a general knowledge of the importance of the duties thus committed to the surveying-general-examiners, and especially of the extent of the authority in the actual administration of the business of the department, which in consequence becomes vested in them, that we have found an impression to prevail amongst those who are most practically conversant with the concerns of the Excise, that this class of officers has been permitted in a great degree to usurp the functions and to supersede the authority of the Board. We have thought it right to allude to this impression in the first instance, because the fact of its existence may serve as an explanation of some expressions contained in communications which we have received from various quarters on the general business of the department; to some of which we shall refer, in which this supposed delegation of authority is pointedly animadverted upon. There can be no doubt also, that the prevalence of the impression above alluded to has been materially extended by the equal notoriety of the circumstance, that within these few years the number of the surveying-general-examiners, as compared with the general business of the department, has been considerably augmented; and the extent of their agency in the general superintendence of that business has in consequence been proportionately increased.

The examination of this part of our subject obviously involves considerations of peculiar importance, not only as relating to questions of economy in managing the business of the department, but also as relating to questions regarding the general system and principle of the administration.

On consulting with various descriptions of persons who are well acquainted with the practical details belonging to this subject, we have found great difference of opinion to prevail; those who are personally concerned in carrying on the business of the department, according to its present system of management, naturally support the maintenance of the establishment of surveying-general-examiners to its fullest extent; whilst those whose concern with the department arises from being or having been subject to its superintendence, are generally disposed to consider so large a class of officers as that in question, as a disproportionate and unnecessary addition to the numerous other classes of superintending and executive authorities already employed in the department. With a view to assist our own judgments on this question, we have made comparisons between what the establishment of these officers and the gross receipt of revenue for England are now, with what the establishment and gross receipt of revenue were at former periods.

In 1797, when the gross receipt of revenue for England was 11,069,668*l.*, the officers, who at that time performed most of those duties which are now performed by Surveying-general-examiners in England were six in number, namely, four

Appendix No. 13. general examiners and two standing examiners, and their salaries amounted to 709*l.* a year.

Ibid. In 1815, when the gross receipt of revenue for England was 27,348,097*l.*, that is greater by 16,486,915*l.* than it was in 1835, the number of Surveying-general-examiners for England was thirty, and their salaries amounted to 7,500*l.* a year. The year 1815 is one with which it is more correct to make a comparison, because before that year the old offices of general examiners and standing examiners had been abolished.

See page 76. In 1835, when the gross receipt for England was 10,861,182*l.*, the number of surveying-general-officers for the United Kingdom was forty-eight, and their salaries amounted to 15,900*l.* a year.

In bringing forward these comparative statements, we are quite aware that the amount of Excise Revenue, collected at different periods, cannot be taken as a complete criterion of the number of officers which, during that period, may have been required; and we are also aware that, in the last year of the comparison (1835), the circumstances of Scotland and Ireland may have occasioned an extraordinary demand for the services of this description of officer in those parts of the kingdom; but, after making ample allowance on these grounds, when on the other hand we take into consideration what has of late years been done towards facilitating and simplifying the business of the department, not only by the reduction of duties, but also by the various improvements in the means by which that business is performed, we feel called upon to express our opinion that the present establishment of surveying-general-examiners is more numerous and more expensive than is required for the service of the department under a due system of administration and control.

It is hardly necessary to add that our opinion on this point would be subject to material alteration, if it could be shown that the increased establishment in question had been productive of advantages in respect to a better and more regular collection of the Revenue, or a more generally efficient administration of the service, in any degree commensurate with the additional charge thereby occasioned to the public: as evidence, however, that such has not been the case, it would be sufficient to refer to almost any one of our preceding Reports; in these, when stating the results of our inquiries into the present and recent circumstances of the several heads of Excise duties, we have shown numerous instances in which a systematic course of infraction of the laws and evasion of duty has been permitted to continue, through a considerable period of years, with scarcely an attempt at interference. We might instance particularly the case with regard to British Spirits, contained in our Seventh Report; it is there shown that, even with respect to the great English distillers though so few in number, the check and supervision has in practice been so incomplete as to suffer irregularities of the most dangerous character, the existence of which has been established in Courts of Law; whilst, at the same time, it has been shown that the progress of the manufacture of illicit Spirits has been continually extending, especially within the limits of the chief office, and in the large manufacturing towns, so as for many purposes to have superseded, in a great degree, the use of legally distilled Spirits. In the same Report it is proved that, with respect to Ireland, illicit practices, both by the licensed and the unlicensed distiller, were notoriously prevalent throughout that part of the kingdom: and it may be added, that notwithstanding the means of prevention, both ordinary and extraordinary, possessed by the department, the only effectual check of those practices was found in the measure, recommended in that Report, of a large reduction of duty.

We might, in like manner, refer to our Tenth Report, on the Malt Duty in

Ireland, from which it will be seen that the whole of that country has for some time been covered with illicit malting, and that the trade has actually been taken out of the hands of the legal trader. To our Thirteenth Report, on Glass, where it is shown that in numerous instances the fair trader has been permitted to be driven out of the market by the long-continued and notorious dealings of the illicit manufacturer; and that even in some of the licensed establishments a systematic course of fraud has continued after repeated detections. To our Fourteenth Report, on Paper, in which it has been proved, that in some parts of the kingdom the provisions of the law are openly disregarded, and that an habitual system of evasion has been established to such an extent, that in the common course of trade a different price is fixed according as those provisions are waived or insisted upon. And, finally, to our Seventeenth Report, on Soap, from which it will appear that a considerable part of the Excise Regulations are, in practice, wholly neglected, and are allowed to continue in that state of neglect, without any attempt being made either to enforce or reform them.

We might easily extend this statement of instances in which the department of Excise, with its existing establishment, has failed in enforcing a strict execution of that branch of the law which it is appointed to superintend; but we apprehend that from the evidence to this effect already referred to, it will sufficiently appear that the additions made to the numbers of Surveying-general-examiners have not hitherto been attended with such an improvement in the general collection of the several Excise duties as could be adduced in justification of the expense which has been incurred. We should also observe, that the systematic course of fraud or infractions of the law to which we have above referred, appear to be peculiarly that description of offence, to the suppression and punishment of which, the extraordinary services of the class of officers under consideration should have been made available, although such practices may have escaped detection or check by the officer employed in the regular routine of the service.

As the first class of Surveying-general-examiners, six in number, are, for the most part, required to be in constant attendance at the Chief Office, for the purpose of assisting the Commissioners in the discharge of their duties, and as the attendance of the whole, or at least a considerable portion of these officers, appears to be permanently and uniformly required for the above purpose, it naturally becomes an object of inquiry to ascertain under what circumstances such assistance to the regular superintending authorities of the department has been found necessary. The result, however, of such an inquiry, we apprehend, may be stated in the simple fact to which we have already alluded in observing upon the examination by the Commissioners of the diary books, namely, the want on their part of that practical knowledge which is necessary for deciding upon the technical points and questions of detail which form the bulk of the daily business brought before the Board. It is clear that if the Commissioners themselves, or even a proportion of their number, were duly qualified by the possession of this practical acquaintance with the duties they are appointed to perform, they would have been competent to decide all these points on which they now require assistance; and that the expense of keeping up the first class of these officers might have been saved. This view of the subject obviously leads to a consideration of the manner in which the selections have been made of those who are entrusted as Commissioners with the general superintendence of the department; but as we propose to submit some observations on this important point in a subsequent part of this Report, it may be sufficient to remark in this place, that the practice has uniformly been to select persons who have had no opportunities of acquiring any

knowledge of Excise business; and hence the necessity has arisen of paying so largely for furnishing them with the aid of so many Surveying-general-examiners.

The second and fourth classes of Surveying-general-examiners, thirty-seven in number, are employed, as occasion may require, in making inspections of the proceedings of surveying officers, and of those districts where smuggling prevails. There can be no doubt of the immense advantage which such an establishment is calculated to produce, connected as this is with a permanent system of correspondence extending to every part of the kingdom; thereby affording to the superintending authorities of the department the readiest means of ascertaining facts, of issuing orders, and of checking irregularities by the immediate and unexpected dispatch of competent and confidential officers to any point at which their services may be required; but it is equally certain, that in order to secure the full benefit of such an institution, it should be accompanied by a system of constant and universal vigilance and activity on the part of those by whom the services of these agents are directed, so that the existence of this extraordinary supervision, in addition to the ordinary one, should be at all times felt, though not seen, by those subject to its control, and they should in consequence never consider themselves safe in occasional infractions of the law, much less in the continued practice of them. That the present establishment of surveying-general-examiners has not succeeded in producing this effect, must we think be apparent from the instances to which, in a preceding page, we have referred, of an habitual and long continued system of violating the law under several of the most important heads of duty. We were accordingly the less surprised, on inquiring as to the performances of this part of the establishment, that their services had not been so actively exerted as they might have been. Mr. Thomas Betts, a surveying-general-examiner, when examined by us, expressed himself as follows: 'Surveying-general-examiners occasionally inspect the books and 'business of surveying officers; I should think in many cases not once a year, or 'once in two years. The surveying-general-examiners have no particular times 'for going out on their inspections: when the Board see cause for sending them 'they are sent. They do not go without a special order from the Board.'

Mr. Feath says, 'Immense districts of Ireland are seldom visited by surveying-'general-examiners, indeed, perhaps, never seen by one of them.'

We could quote many other passages from the evidence, in further confirmation of the opinion which we have expressed, that the services of the surveying-general-examiners have not, either in respect to the constancy or the activity with which they have of late years been employed, been rendered so available as they might have been to the important objects of general supervision and check; and that, consequently, the heavy expense at which this part of the establishment is maintained has failed in producing the effect for which it was incurred. This expense, from the large proportion which it bears to the other annual charges on the establishment, naturally becomes a subject of observation to all persons who direct any degree of attention to the accounts; but to those who from circumstances are more acquainted with the internal arrangements of the department, and who are consequently aware that this head of charge is incurred from an extraordinary and additional branch of the establishment employed upon services, the discharge of which is already provided for by the various classes of the officers regularly employed, we have found the amount of the expense in question to be a topic of strong comment and remonstrance. From persons of the latter description we have received numerous representations on this subject, principally in writing, the general purport of which will sufficiently appear from the following quotations: the two first are from letters of individuals who formerly were in the service of the Excise.

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6th June, 1833.

From them (the surveying-general-examiners) emanate most of all laws, regulations of survey, and restrictions on trade; and they are almost daily issuing, throughout every district of the kingdom, under the name of 'Board's General Orders,' additional regulations and restrictions. All these must be copied by every supervisor and officer in the kingdom. They are often printed, and a copy sent to each. All these must be carefully kept; and so numerous and complicated have they become, that the Parliamentary Commissioners of Revenue Inquiry, in 1824, were said to be astonished at them, marvelling how it was possible that the trade of the country could go on, under such a mass of rules and restrictions. The surveying officers of every grade must comply with them: but as this is scarcely possible, the frequent trifling omissions form subjects of report and complaint to the Board, upon which censures are issued. The surveying officers necessarily have their attention more occupied about these forms of survey, book-keeping, &c. &c., than the charging of the duties. Indeed it has become a kind of bye-word, that the charging of the duties is a subordinate matter.

When it is considered how many thousands are under the inspection and survey of the Excise, and that general surveying-examiners have in reality the power of directing and regulating such surveys, then it must appear that no class of men in the kingdom are possessed of so extensive and absolute a power.

It has been often said, and the assertion has been too frequently established in the experience of traders, that no redress of any grievance can be got from the Board of Excise. But this must refer to such grievances chiefly as are occasioned either by the working of the Board's general orders, or by the violation or neglect of them. It is not to be expected that petitions marking the inutility or complaining of hardships arising from orders sanctioned by themselves, will be favourably answered. All such petitions are usually referred to general-surveying-examiners, the very class of men who are the real authors of such regulations, men ill acquainted with trade, and who have all the feelings and narrow prejudices of their profession.

Surveying-general-examiners go throughout the country in pairs. They are generally not the higher, but the middle and lower classes. They take different circuits, and must travel at an immense expense. In Scotland each was wont to have a livery servant riding behind him, but this equipage has been discontinued.

Constituted as the Board of Excise is, it is necessary that some person should be always near to guide them, and whom they may consult. Two or three I should suppose sufficient, and the whole batch of general supervisors may safely be at once reduced.

The end for which general supervisors are appointed would be far better attained by collectors once a year, or occasionally, surveying and taking superintendence of supervisors, &c. The collector's instructions enjoin them to do so; but, under pretence of being occupied with their own business, I never knew any who did survey excepting one.

Nothing said concerning general-examiners is intended to make them personally or peculiarly set on mischief: far from it. I have known some judicious men in this office. But it is their predilections, their prejudices, and their interests, arising from the nature of their office, which unfits them for the business of legislation, and has led them to accumulate such a mass of restrictions on trade, that, with a surveying officer of a severe and fearful temper, the property of no man under the Excise inspection can be secure or his life tolerable.

3d June, 1833.

This branch, it is believed, consists of four classes. The senior of the first class has 550*l.*, the remainder in that class 500*l.*; they are for the most part of their time in London, and in communication with the Board, Secretary, and Solicitor. It is not accurately known how many each class consists of or the salaries received. There were at one time sixty-six in all; but it is supposed that, in anticipation of inquiry, the numbers as well as salaries have been reduced by the Board. This ignorance will not surprise the Commissioners of Inquiry, when they are informed, that these matters are in some cases unknown to the members composing this rank of officers. The junior classes are engaged in surveying exciseable traders in England, Scotland, and Ireland; 15*s.* per diem when out, and coach-hire, or so much per mile, is granted in addition to an annual salary; two classes of these officers, the first to consist of five at 400*l.* per year, and the second of fifteen at 300*l.*, with the present travelling allowances, would be sufficient. Several duties of Excise on particular articles have been repealed, which, when circumstances permit, will no doubt be followed up: so large an establishment, as even this now suggested, will thereby be rendered unnecessary. These officers have alleged, when remarks have been made, as to the trifling detections of illicit practices on the part of traders against the revenue which they were enabled to make, that they were intended for the prevention of smuggling. Their arrival in towns and places where Excise traders reside has been managed frequently with so little caution, and their visits made with such want of skill, that immediate notice of their presence could be conveyed to the parties engaged in committing frauds on the Excise. Smuggling would, if carried on, be prevented, certainly, whilst those officers remained on the spot; but as this continues for but a few days, the smuggler would evade detection; the visits of the local officers, being of a more regular nature, are well guarded against by the fraudulent trader.

10th June, 1833.

For upwards of the last thirty years a certain description of officers has been employed in the Excise service, without any fixed duty to perform, under the name and title of general-examiners. While the number of those officers were kept within reasonable bounds their services

might be considered of benefit to the revenue. They having acted in all the out-door department (excepting as collectors), were generally acquainted with out-door business; and the Commissioners being almost ignorant of such out-door business, they naturally referred every case to those officers for their opinion, which opinion the Board generally confirmed, and by which they obtained the title and designation of the Board's official advisers. The machinery of that system for a number of years wrought well, and the revenue charged and collected with frugality and economy; but those gentlemen by degrees discovered their own weight and influence, and as that increased, the power and usefulness of the Commissioners decreased; and with truth it may at present be said, the Commissioners are only in name, and not in reality, at the head of the Excise department. What then could be expected but really what is come to pass: that class of officers above referred to being fully aware of the power and influence they have secured for themselves, and having that more in view then securing the public revenue, with safety and economy, they have increased their own numbers to upwards of fifty, their salaries averaging from 250*l.* to 550*l.* per annum. Forty of them could be struck off with safety to the revenue.

Several witnesses have represented to us, that the practice of sending out Surveying-general-examiners on their inspections in pairs leads to a useless expense. We have been given to understand that the object in introducing this practice was to make up cases for Exchequer prosecutions; and we have also been informed by others, as well as by the writer of the last letter, that the approach of these inspecting parties is always known by the officers and traders. On this latter point we have been told by the Chairman of the Board, that, 'in the last two or 'three years these officers have acquired experience, and contrived means of 'counteracting in some measure the schemes for making their approach known.'

A very considerable expense is annually incurred for the travelling charges of these officers. The amount of the expenses for travelling, &c., beyond the ordinary pay of surveying-general-examiners, in the years 1832, 1833, and 1834, was as follows:—

Appendix, No. 26.

1832	£7,268	3	3
1833	6,114	4	9
1834	6,494	8	5

The whole expense for 1834 was, for salaries 15,900*l.*; travelling charges 6,494*l.*; making together 22,394*l.*

The business of Excise inspections, as it is performed by the Surveying-general-examiners, being in principle, as it appeared to us, analogous to that of the Customs inspections, which is performed by the Surveyors-general of the Customs, we obtained from that department returns showing the number of surveyors-general employed, the districts they inspected, and the duties they discharged.

The following are the returns of the number of officers employed, and of the districts under their inspection :—

A RETURN of the Total Number of Surveyors-General employed in the Customs Department in the Year ending 5th January, 1834, the Rates and Amount of their Salaries and Emoluments, the parts of the Kingdom in which they were respectively employed, and the Rates and Total Amount of their Travelling Expenses.

Total Number of Surveyors-General on the Establishment in London, and permanently stationed.	Rates and Amount of their Salaries.		Emoluments.	Parts of the Kingdom in which they were employed.	Rates and Total Amount of their Travelling Expenses.		
					Rates.		Amount.
	Each, per Annum.	Total.			Subsistence.	Travelling.	
	£.	£.					£. s. d.
5	800	4,000	Nil.	In addition to the current duties in London the Surveyors-General were employed on inspections of the out-ports (under the minutes of the Board) in the year 1833, as shown in the annexed statement.	30*s.* per diem.	20*d.* per mile for Surveyor and Clerk.	1,606 1 6

A STATEMENT of Inspections by the Surveyors-General of the Customs in the Year 1833, referred to in the accompanying Return.

Name of Surveyor-General.	Date of Inspection.	PORTS, &c.	
Mr. Davis	From 1st Feb. to 30th April.	Leith, Banff, Kirkaldy, Inverness, Dundee, Thurso, Montrose, Lerwick, Aberdeen, Kirkwall,	and their respective Creeks and Stations.
Mr. Worthington	From 1st April to 30th June.	Rochester, Portsmouth, Faversham, Cowes, Chichester, Ramsgate, Southampton, Deal, Poole, Dover, Fowey, Weymouth, Rye, Bridport, Newhaven, Lyme, Shoreham, Dartmouth, Arundel, Plymouth,	and their respective Creeks and Stations.
Mr. Weston	From 1st May to 31st July.	Wexford, Limerick, Waterford, Galway, Cork, West-Port, Baltimore,	and their respective Creeks and Stations.
Mr. Dowding	From 1st July to 30th Sept.	Bridlington, Berwick, Scarborough, Carlisle, Whitby, Whitehaven, Stockton, Lancaster, Sunderland, Liverpool, Newcastle, Chester, Beaumaris,	and their respective Creeks and Stations.
Mr. Dowding	From 4th to 16th March, and in the months of Oct., Nov., Dec.	Was also engaged on special service at Cardiff.	
		Ditto, at Dublin.	
Mr. Manning	From 1st Aug. to 31st Oct.	Borrowstoness, Greenock, Grangemouth, Irvine, Stornoway, Air, Cambeltown, Stranraer, Glasgow, Dumfries, Port Glasgow,	and their respective Creeks and Stations.

In bringing forward the above-mentioned class of officers belonging to the Customs, in comparison with the several classes of surveying-general-examiners of Excise, it is hardly necessary to observe, that it is not our intention to intimate that the employment of these classes of offices in the respective departments is in all respects the same, either as to its nature or its extent; we are well aware that a greater number of this intermediate class of officers may be required in the Excise than in the Customs; in consequence of the revenue with which the former

department is intrusted, being attended, from the mode of charge, with a greater degree of employment to the officer, both in respect to superintendence and calculation, and from the mode of collection giving occasion to a greater subdivision and dispersion of business throughout the numerous districts of the kingdom.

In making the comparison, however, we look to the general objects to which the services of the class of officers under consideration are directed, and these objects will be found to be analogous in the two departments. In both of them, these officers are to be considered as a sort of staff or general-assistants to the superintending authorities; and as the agents by which the exertion of that superintendence is promoted, and brought into practical effect, through all the gradations of the respective establishments. The number of the Commissioners who constitute the superintending authorities in the two departments are, in both instances, the same; and it certainly gives occasion for remark, that the number of that class of officers who act as the immediate assistants to the Boards should be so disproportionate. It should be observed also, that although the amount of revenue received may not afford an accurate criterion of the business to be performed in collecting it, yet there can be no doubt the amount of business must in every part of the establishment be materially affected by the amount of revenue; and it will be seen that in the year to which our comparative statement particularly alludes (1834) the gross revenue collected by the Customs was 21,118,920*l.*, whilst that collected by the Excise was 16,756,716*l.* As a further means of making the comparison above referred to, we insert here at length a copy of the printed instructions under which the services of the Surveyors-general of the Customs are performed; from which it will sufficiently appear, that it is only by means of a well-considered and comprehensive system of arrangement, carried into execution under the immediate and constant superintendence of the Board, that a number of surveyors-general, so limited, can be enabled to discharge a branch of business so extensive as that which is intrusted to them. This business, it will be seen, comprises a complete and practical inspection of, and report upon, every distinct establishment, belonging to the department of Customs, throughout the United Kingdom.

Annual Finance Accounts, 1835, p. 8.

Instructions for the Surveyors-General of the Customs.

The Lords Commissioners of His Majesty's Treasury having been pleased to constitute you one of the surveyors-general of the Customs for the United Kingdom, it will be your duty to see that the business in the several departments of the Customs is carried on comformably to law and to the regulations which have from time to time been established by this Board for the security of the revenue and the proper despatch of the public business; and for this purpose you will herewith receive copies of the instructions which have been issued by us for the government of each class of officers and clerks in the several departments of the service, and you are to use every means in your power to enforce a strict and faithful observance of the same; to which end you are frequently to visit and inspect the several offices in the Custom-house, as well as the stations upon the quays, the warehouses, and other places of deposit for bonded goods, the water-guard, and all other departments; and you are to ascertain that the attendance of the several officers and clerks employed therein has been regular, and their conduct in the execution of their duty diligent and faithful; and that the superintending officers have also discharged their duties with strictness and impartiality.

In confiding duties to you so important and extensive, we do not deem it necessary to detail the particulars of every matter which may fall under your observation and inspection, relying upon your zeal and discretion to see that the business of the several departments is properly and economically conducted, and to report to us from time to time such matters as may appear to be proper for our consideration and directions.

In order to provide for a constant inspection of the several departments in London, the duty of the port is to be divided into three stations, viz.—

1st. The office-duty and superintendence of the in-door departments.

2d. The superintendence of the several docks and water-guard.

3d. The superintendence of the legal quays and sufferance-wharfs, and the up-town and East India warehouses.

And each station is to be taken by the surveyors-general in London in rotation, in order that a constant and vigilant supervision may be exercised over the conduct of every part of the

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business in the several departments, and report be made to us from time to time of the result of their inspections, with any matter that may have fallen under their observation, and which may appear to be necessary for our consideration and directions.

Out-Ports.

When employed on out-port inspections you are to examine the books and accounts in the several departments, particularly those relating to receipts and payments, with a view to ascertain whether the same are regularly and correctly kept, and also, by comparison of a sufficient number of the reports and manifests with the landing-books, and the warrants of entry with the collectors' ledgers, that the duties have been properly collected and faithfully brought to account.

You are in like manner to compare the entries with the ledgers for goods exported, and for coals and other goods liable to coast-duties; and you are also to inspect the seizure-accounts, and the accounts of goods sent to the King's warehouse for security of duties, to see that the same have been duly and faithfully brought to account.

You are to require the collector to count in your presence the money in the King's chest, in order to ascertain that it is equal in amount to the balance which may appear to be due to the Crown.

You are to ascertain whether the register-bonds, and all other bonds taken at the port for the security of the revenue, have been duly and properly executed.

You are to ascertain whether the landing-books have been properly jerqued, and the post-entries duly made; also whether the landing-surveyors have noted their daily visitations therein, and whether a proper portion of the goods appears to have been re-weighed or otherwise re-examined by them.

In the examination of the tidewaiters' books, you are to observe whether the visits of the superintending officers are properly made and noted therein, and whether due attention has been paid to the rules regarding articles allowed for ships' stores.

You are to inspect the warehousing accounts, to examine into the state and situation of the bonded warehouses, to ascertain the nature and extent of the trade of the port, and the state and condition of the revenue buildings.

You are, as far as practicable, to make yourself acquainted with the character and efficiency of every officer and clerk at the port; and, by interrogating them separately, to ascertain whether they possess a competent knowledge of the duties of their respective offices, and whether the last return of 'ages and capacities' appears to be correct; and whether the establishment be more or less than sufficient with reference to the trade of the port.

You are carefully to examine the charges of management, with a view to ascertain whether any reduction can be made therein, without injury to the revenue or inconvenience to the merchant.

You are to ascertain whether the port has been legally set out, and if so whether the collector and comptroller have been furnished with a copy of the Exchequer writ specifying the limits and boundaries of the same.

On the inspection of any port, you are to visit such of the out-stations or creeks as may appear to you to be necessary, especially those at which duties are allowed to be received.

You will inquire into the state of smuggling, whether it has increased or decreased, and the cause to which the same is attributed.

Having completed the inspection of any port, you are not to fail to report, either at such port or as soon after quitting it as practicable, your proceedings, and such observations and matters as may appear to be proper for our consideration and directions.

Charges.—Rules to be observed by the Surveyors-General on the Examination of Complaints made against Officers and Persons employed in the Service of the Customs, for Neglect of Duty, or other Misconduct.

You are to frame a full and distinct charge, in writing, setting forth under separate heads the several matters of misconduct or complaint.

The charge is to be delivered to the party accused, who is to be allowed a reasonable time to return his answer thereto in writing. On the answer being received you are to fix a day for the investigation of the charge, of which the accused and the complainant are to have notice.

Both parties being present (if practicable), you are to proceed to a hearing, in like manner as is practised in courts of justice, by permitting the complainant first to go through his evidence on oath, and also such witnesses as he may have to produce in support of the charge; and you are to remind the accused that he is then at liberty to put such questions to the complainant and the witnesses as may be necessary to his exculpation.

You are afterwards to call upon the accused party for his defence by such proofs as he can produce.

The depositions are to be carefully taken down in writing, and distinctly read over to the witnesses respectively, before they are required to sign the same.

If it shall appear to you that there are other persons besides those produced who are capable of giving farther evidence, you are to endeavour to procure the attendance of such persons; observing that it is your duty carefully and impartially to interrogate the several parties, and to cross-examine the witnesses on both sides, whereby the truth of the several matters contained in the charge and answer may be the better discovered.

You will take care that the complainant as well as the accused party be present (if practicable) during the *whole* of the proceeding, and that the witnesses be examined separately

and apart from each other, and you are not to permit either party to be attended by an attorney or other professional adviser.

You are to observe that the accused party is not to be interrogated, and that the examination of his wife (attending as a witness for him) is not to be taken *upon oath*, and that the evidence of a dismissed officer or clerk is not to be received without the special sanction of the Board.

In summing up the evidence, with reference to each particular article of charge, you are to report how far, in your opinion, the same has been proved or otherwise, with such observations on the character and conduct of the complainant and the accused as may appear to you to be material for the Board's consideration; especially noting whether the accused has ever before been charged, and if so, when, and for what offence, and the Board's decision thereon.

You are at liberty, on your own authority, to suspend and charge any officer at the out-ports for neglect of duty or other misconduct; and if the charge be not against the collector or comptroller you may permit the investigation to be conducted by them.

The names and designations of the persons examined are to be stated at the beginning of your report of the investigation in form and manner following:—

Date of Order for Charging	
Charge delivered	
Charge returned	
A. B., Collector	Page 2
C. D., Surveyor	„ 4
E. F., Tide-Surveyor . . .	„ 6
G. H., Ditto	„ 8

Custom House.

The following extract from the examination of the Chairman of the Customs shows how successfully the business of making inspections is carried on:—

I should state, as a very material part of the Board's superintendence, that they have officers called surveyors-general, to the number of five; and the ports of the United Kingdom are distributed into circuits, two surveyors-general being out at a time invariably; so that every out-port in the United Kingdom is inspected and reported upon within eighteen months—it was within twelve months, but now we have extended it. Those reports, so received from time to time, are brought before committees, and ultimately before the Board; and in those reports the officers are not only called upon to see and report that the duties are safely and properly collected, and the business satisfactorily done, but also as to the conduct, and character, and efficiency, of every individual officer in the port.

Do they hold communications with the traders?—They generally do so; they see them personally, and ask them if they have any complaints, and any thing to suggest.

That would contribute to promote the communication between the traders and the Board?—Yes; and those reports when finally received—the same reports being made by each head of the departments in London, giving an account of the character and conduct of every individual in the department, both in London and the out-ports—all come before a committee appointed by the Board annually, who, in communication with all the principal officers, and in correspondence with the out-ports, make their report to the Board, who sit for the express purpose of receiving those reports, and finally promulgate a minute in London and the out-ports, giving their opinion upon all that has been laid before them with respect to the conduct and character of each individual; so that by that means there is not a single officer in London, or a single officer in any of the out-ports in the United Kingdom, whose conduct must not come, not only incidentally, but directly before the Board annually. And all those officers who have conducted themselves well from time to time, and have been satisfactorily reported upon, have their names recorded in a book; and in the event of any vacancy taking place in the higher offices, the pretensions of all officers who are entitled to promotion are referred again to a committee, who are to report to the Board the names of one, two, or three officers, who, from service, intelligence, and good conduct, are the best entitled to be recommended to the Lords of the Treasury.

A comparison of the above extracts and statements, relating to the business of the Surveyors-general of the Customs, with those which have been already submitted, relating to the business of the Surveying-general-examiners of Excise, must, we conceive, necessarily lead to the conclusion, that a revision of the latter establishment has become requisite; with a view to ascertain whether it may not be practicable, by the application of a system of economy and despatch, similar to that which has been brought into successful operation in regulating the business performed by the five Surveyors-general of the Customs, to effect a material saving of expense, and an improved system of management, with respect to the business now performed by the thirty-seven Surveying-general-examiners of Excise.

By the returns inserted in this Report, of the distribution of the Surveying-general-examiners, it appears that no fewer than twelve of them are doing the duties of Collectors. The frequent occasions which arise for the employment of the Surveying-general-examiners, in this manner, are adduced as reasons for the necessity of maintaining the establishment of that class of officers at its present extent: it does not however appear to us that such reasons can be considered as conclusive; for we conceive it is obvious that the necessity for an additional number of Surveying-general-examiners, on these grounds, must altogether depend on the efficiency and attention to their duty of that class of officers whom they are intended to relieve; and there can be no doubt that this efficiency would be diminished by keeping the number of Surveying-general-examiners so large as to afford constant facilities of obtaining a substitute. Under such circumstances it might be expected that collectors would be allowed to be absent from their duties who would otherwise be obliged to attend to them. See p. 75.

The third class of Surveying-general-examiners, five in number, are employed in examining the books of the surveying officers, for the purpose of ascertaining their characters previous to promotion. This is a very important and laborious duty, and appears to us, from the evidence we have received respecting it, to be discharged in an efficient manner.

We may state, as the general result of our examination of this branch of the establishment of Excise, after taking into consideration the several objects to which the services of the various classes of Surveying-general-examiners, according to their present number and distribution, are directed, that in our opinion a complete revision should take place of the regulations under which the whole of this body of officers is employed; with a view especially to ascertain whether, by some alteration in the present system, a more economical, and at the same time a more efficient, distribution of their services might not be established.

Without pretending to point out the practical details of the alterations which it appears to us might with advantage be introduced, we shall briefly submit some general suggestions of changes in the several classes of Surveying-general-examiners. The services of the first class, as we have already mentioned, are almost wholly engrossed by the duty of attending at the Chief Office to assist the Commissioners with their information and advice in superintending the general business of the department. We have already had occasion to advert to the advantages which would result from having a Board composed wholly, or at least in part, of members who, at the time of their appointment, should be practically acquainted with the duties which they are required to perform. Amongst these advantages might be enumerated, that of dispensing altogether with this class of Surveying-general-examiners, whose assistance, under such a constitution of the Board, would clearly not be required. As to the second and fourth classes, which perform the duties of inspecting the proceedings of Excise officers and traders, we think their services would be rendered much more useful by the adoption of a plan for the general arrangement and distribution of the business of inspection on principles more systematic than that which is now in practice: with this view it has been suggested to us that the United Kingdom should be divided into ten districts or circuits, four of them in England, four in Ireland, and two in Scotland, and that one of the Surveying-general-examiners should be obliged to pass six months of every year on a continued inspection, directed to all that variety of objects which, in the department of the Excise, have been found to require the additional superintendence and check of this class of officers. The results of such inspections should be regularly recorded, and brought under the immediate examination

of the Board; so that this branch of the business will then be conducted on a system similar to that of which the particulars have been already detailed in the extract given in a former page from the instructions of the Surveyors-general of the Customs. If ten Surveying-general-examiners were so employed, half their time would be sufficient for this business, and the other half of it might be made use of in making special inspections, or in assisting at the other business of the department arising at the Chief Office. In attributing to the services of the ten surveying-general-examiners, employed according to the system thus proposed, a greater degree of efficiency than is found to attend their services according to the present system, it should be recollected that the point upon which we peculiarly rely is, that according to the alterations which we suggest, the officers in question would be employed under the immediate superintendence and control of Commissioners practically acquainted with all the details of the duties to be performed on such inspections, whether relating to the conduct of officers, or to the operations of traders; and that any matter arising in the course of such inspections, which might require immediate correction or regulation, might receive the necessary decision direct from the superintending authorities, without the delay of being submitted to the examination and report of various gradations of officers, whose assistance or advice is, under the present system, resorted to before the decision is made. With regard to the employing of Surveying-general-examiners to act for collectors when unable to go their rounds, we think that this duty might, in most cases, be safely intrusted to supervisors. As to those duties which are performed by the third class of examiners, namely, the examining of the surveying books of officers for taking out characters for promotion, we recommend that this business should be done by clerks, selected from supervisors of long standing, in the branch of the Secretary's Office which we shall hereafter propose to be established for superintending the general business of inspections.

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Country Examiners.

Examiners are promoted from division-officers, and are appointed in turn to the station of supervisors as vacancies arise. Their duties are to examine at the Chief Office the survey-books of officers, with a view to their promotion or otherwise; to examine the table-books containing the dimensions of the several utensils used by Excise traders, in which charges of duty arise, and the calculations of their areas and capacities; and also to officiate for supervisors who may be incapable of business through indisposition or other causes.

Instructions to Surveying-General-Examiners.

Appendix No. 3.

The country examiners, on their arrival at the office, are to be examined by some surveying-general-examiner of the first or second class, appointed by the principal, as to their abilities, acquirements, and capacity for the business; and from time to time afterwards as to their proficiency in the instructions given them in port and other duties; and, before they leave the office to go to a district, as to their fitness to be intrusted generally and specially with the care of the revenue and the superintendence of the officers; and the Board must be acquainted if they are found not duly qualified.

Appendix No. 13.

The large number of country examiners that is now employed requires some observations. In 1797, the number employed for England was twenty-four, and their salaries amounted to 1,989*l.* a year. In 1815, when the gross receipt of revenue for England was greater than it now is by 16,486,915*l.*, the number employed was forty, and their salaries amounted to 6,000*l.* a year. In 1835 the number employed for the United Kingdom was sixty-two, and their salaries amounted to 9,300*l.*

See p. 74.

The following return shows the periods in which the number of examiners has been increased since 1797:—

A RETURN of the respective Periods in which the Examiners have been increased in each Year, since 1797, specifying the extent of such Increase on each occasion, both in Numbers and Amount of Salary.

Period in which increased.	Number of Officers.	Annual Salary. £.	s.	d.	Total Amount of Salaries. £.	s.	d.	
Examiners—								
In 1797.	24	82	17	6	1,989	0	0	
31st March, 1801, Salary increased	..	15	0	0	360	0	0	
15th Sept. 1807, ditto . .	..	30	0	0	720	0	0	
4th Sept. 1811, ditto . .	..	22	2	6	531	0	0	
		150	0	0	3,600	0	0	
Additional Examiners—								
2d April, 1811	6	150	0	0	900	0	0	
29th March, 1815 . . .	10	150	0	0	1,500	0	0	
January, 1830	10	150	0	0	1,500	0	0	Transferred from Scotland.
January, 1830	12	150	0	0	1,800	0	0	Transferred from Ireland.
Total present Establishment.	62				9,300	0	0	

The following extracts from the examinations of Sir Francis Doyle and Mr. Hetherington give a fuller description of the duties of these officers than is given in the Report of the Commissioners:—

SIR F. DOYLE.

You have as many as sixty-two country examiners; is so large a number actually necessary?—I think so; and, from what I have understood, they are fully employed; they are the persons who take out characters, which is a very laborious duty.

How are they selected?—They are the persons who have passed examinations for supervisors. When a division-officer applies for promotion, and his character has passed, he is then eligible, upon a vacancy, to be an examiner; when appointed examiner he is sent down to officiate for supervisors out of business from illness or other causes, whilst so employed, performing all the duties of that station. These examiners become supervisors in rotation, as vacancies occur. At present, of the sixty-two examiners forty-three are acting for sick and absent supervisors in the country; six are occupied in the same way for surveyors in London; the remainder are at the Chief Office, examining characters, &c.: about 200 characters were taken out last year.

In taking out characters they always act with some of the surveying-general-examiners?—Yes; the third class of surveying-general-examiners superintend that; they go through all the facts, and the results are superintended by the third class of surveying-general-examiners. The station of examiner is probationary for supervisors; it is an intermediate rank. The officer, after he has passed his examination, as I before stated, performs duty as an examiner till a vacancy occurs. The body of supervisors and examiners go out in turns, and they are instructed in gauging in the port of London, and other business that may qualify them for the rank of supervisors in any part of the country.

MR. W. HETHERINGTON.

Are the whole of the sixty-two country examiners regularly employed?—Always.

They are between officers and supervisors looking for promotion?—Yes; they officiate for sick officers, or sick supervisors, when wanted during the time.

Do you consider that it is a necessary and useful gradation?—Yes: we must have an establishment of that kind, otherwise districts would sometimes be left vacant. We have now a great many out in districts officiating as supervisors, and when in London they are sent on probation on any particular duty that they have not been accustomed to.

As the duties which are performed by the country examiners are of such a nature that they vary in extent exactly in proportion to the number of the surveying officers who are employed on the Excise establishment, it would appear that the number now employed is much too large. In 1797, when there were, for England, 3,822 officers employed, the number of country examiners was twenty-four; and therefore, according to the proportion of twenty-four to 3,822, as there are now 5,124 officers employed, the number of country examiners ought to be thirty-two, instead of sixty-two.

Appendix No. 13. See pages 90 and 93.

In 1819, when there were 4,277 officers employed, the number of country examiners was forty; and, therefore, according to the proportion of forty to 4,277, the number of country examiners now ought to be forty-eight, instead of sixty-two. In 1819, the gross receipt of revenue for England was greater than it is now by 12,960,659*l.*

We recommend that the duty now performed by country examiners, of examining at the Chief Office the surveying-books of officers with the view to their promotion, should be transferred to the clerks we have already proposed to be appointed in the inspective branch of the Secretary's Office; and that the number of the country examiners should be reduced, so as not to exceed what is absolutely necessary for performing the other duties which they now perform.

Excise Surveying Department.

The following is taken from the Report of the Commissioners:—

Country Establishment, England.

2	Collectors,	at	£550	0	0	£1,100	0	0
11	Ditto,	„	450	0	0	4,950	0	0
23	Ditto,	„	400	0	0	9,200	0	0
19	Ditto,	„	350	0	0	6,650	0	0
2	Supernumerary Collectors,	„	148	0	0	296	0	0
317	Supervisors,	„	200	0	0	63,400	0	0
2,568	Officers,	„	100	0	0	256,800	0	0
76	Assistants,	„	85	0	0	6,460	0	0
54	Supernumeraries,	„	52	0	0	2,808	0	0
3	Collectors' Clerks,	„	145	0	0	435	0	0
51	Ditto,	„	140	0	0	7,140	0	0
1	Ditto,	„	138	10	0	138	10	0
2	Ditto,	„	135	0	0	270	0	0
2	Ditto,	„	130	0	0	260	0	0
2	Ditto,	„	115	0	0	230	0	0
107	Expectants,	„	50	0	0	5,350	0	0
3,240						£365,487	10	0

Scotland.

2	Collectors,	at	£600	0	0	£1,200	0	0
1	Ditto,	„	500	0	0	500	0	0
3	Ditto,	„	450	0	0	1,350	0	0
5	Ditto,	„	400	0	0	2,000	0	0
5	Ditto,	„	350	0	0	1,750	0	0
75	Supervisors,	„	200	0	0	15,000	0	0
618	Officers,	„	100	0	0	61,800	0	0
45	Assistants,	„	85	0	0	3,825	0	0
15	Supernumeraries	„	52	0	0	780	0	0
1	Collectors' Clerk	„	200	0	0	200	0	0
1	Ditto,	„	150	0	0	150	0	0
16	Ditto,	„	140	0	0	2,240	0	0
88	Expectants,	„	50	0	0	4,400	0	0
875						£95,195	0	0

Ireland.

1	Collector,	at	£600	0	0	£600	0	0
5	Ditto,	„	450	0	0	2,250	0	0
9	Ditto,	„	400	0	0	3,600	0	0
6	Ditto,	„	350	0	0	2,100	0	0
77	Supervisors,	„	200	0	0	15,400	0	0
377	Officers,	„	100	0	0	37,700	0	0
62	Assistants,	„	85	0	0	5,270	0	0
21	Supernumeraries,	„	52	0	0	1,092	0	0
Carried forward 558						£68,012	0	0

Brought forward	558				£68,012	0	0
	1	Collectors Clerk, at	£200	0 0	200	0	0
	1	Ditto, „	150	0 0	150	0	0
	21	Ditto, „	140	0 0	2,940	0	0
	1	Ditto, „	130	0 0	130	0	0
	1	Ditto, „	90	0 0	90	0	0
	35	Expectants, „	50	0 0	1,750	0	0
	618				£73,272	0	0

Warehouse-keepers for Bonded Spirits.

Dublin	1	Warehouse-keeper	£276	18	6
	1	Ditto	276	18	6
	1	Assistant Ditto	140	0	0
	1	Ditto	140	0	0
	1	Porter, 18*s.* per week	46	16	0
Belfast	1	Warehouse-keeper	231	5	0
	1	Assistant Ditto	138	15	0
Cork	1	Warehouse-keeper and Export Officer	100	0	0
	8		£1,350	13	0

Scotland.

1	Register of Seizures	£50	0	0

As the security of the revenue depends in a great degree upon the activity, intelligence, and fidelity of the officers, the following regulations are strictly observed, in order to insure, as far as possible, the employment of competent persons:—

Expectants.

The age at which persons are admissible to this branch of the service is from nineteen to thirty. It is required that if they be married they should not have more than two children; that they should be healthy, active, and free from debt; and that they should possess a good knowledge of vulgar and decimal arithmetic. If found qualified they become expectants, and receive a fixed salary of 50*l.* per annum. A certain number of these expectants are appointed annually with a view to the supply of any vacancies which may occur on the establishment.

In this station they are employed to do the duty of sick and absent officers; and, when so employed, they receive an additional allowance at the rate of 30*l.* per annum.

As vacancies happen they become supernumeraries or assistants.

Supernumerary.

The supernumerary attends the collector upon the collecting-round, to carry the official books and documents (for which he must provide a horse) and to assist the collector's clerk in filling up licences and other official documents. In the intervals he officiates for absent officers, and on all occasions on which additional assistance is required.

The fixed salary is 52*l.* per annum; but, when employed, he receives an additional allowance at the rate of 38*l.* per annum.

Assistants.

Assistants are chiefly employed to watch the operations of soap makers and other traders, where the constant presence of an officer is desirable; and to relieve the established officers at those seasons of the year at which the operations of the manufacturers are carried on with the greatest activity. The salary is 80*l.* per annum.

Officers.

The experience which persons acquire in these preliminary appointments enables them to enter immediately upon the duties of surveying officers, according to the demands of the service, and to the dates of their several nominations. They are then employed in charging the duties according to schemes, in which as many traders are included as the officer can conveniently survey, under the regulations laid down in his instructions. These schemes are divided into *rides* and *foot-walks*, the former comprising an extent of country in which the traders are thinly scattered, and the officer is required in consequence to keep a horse. In foot-walks the business is concentrated, and usually confined to towns and places where the traders, from the nature or extent of their operations, require to be closely and continually surveyed. Officers who have been three years in the service, and two in a ride, are eligible for promotion to a foot-walk; and after a service of nine years (three of which must have been passed in a foot-walk) they are eligible for the station of supervisor.

Duty of Officers.

The duty of the officer is to attend the traders under his survey upon every notice of their intention to commence an operation, at whatever time may be fixed for the purpose. He must also visit the premises at the most proper times for taking accurate accounts of the process, with a view to the charge of duty. He must, on all such occasions, record in his books the actual state and quantity of the materials, in their different stages of manufacture, and the general condition of the trader's entered premises. In many branches of manufacture the charging of the duty is a process which occupies much time, and requires the utmost dexterity and exactness. In addition to these duties the officer is required to survey and to take an accurate account of the stocks of every dealer in exciseable articles residing within the range of his particular duty.

It will thus be obvious how greatly the revenue depends on the vigilant survey of the different manufacturers, and that, in point of fact, the business of an Excise officer is one of constant inspection and continued watchfulness. He is frequently on survey at three o'clock in the morning and as late as ten or eleven o'clock at night; and the average time at which he is actually on duty is estimated at twelve or thirteen hours a day. The number of miles performed daily by a ride-officer is not less than eighteen on an average.

Salary and Security.

The salary of ride and foot-walk officers is 100*l.*, out of which the former must find and keep a horse: the security required is 200*l.*

Supervisors.

A number of adjacent rides and foot-walks is formed into a *district*, which is under the superintendence of the supervisor. The principal part of this officer's duty is to check the performances of the officers, by frequent surveys at uncertain times, on the same premises; to examine their accounts; and to correspond with the Board upon all matters connected with the business of his district. He is required to keep a diary, in which he records the particulars of his own surveys and the errors which he may have discovered in the conduct and performances of the officers. The salary of this station is 200*l.* per annum, out of which most supervisors are required to keep a horse: the required security is 1,000*l.*

Upon the exertions and vigilance of the supervisor the security of the revenue principally depends, and the duties are incessant and in the highest degree laborious. It has been calculated that the supervisors are occupied, on an average, not less than fifteen hours a day, and that in riding districts the number of miles performed daily, on service, is twenty-three.

A supervisor who has been employed five years in that station, and who has been altogether fifteen in the service, is eligible for the appointment of collector.

Collectors.

A *collection* consists of several districts; and, as the office of collector is one of very great trust and responsibility, the selection of persons to fill it is made with the utmost care and consideration, and always from persons who have filled, with credit and ability, the situation of supervisor. The collector proceeds to every market-town in his collection eight times in the year, at stated intervals, to receive the duties. The proper supervisors and officers attend him; and at their meetings he inspects the supervisors' diaries, and hears the explanations from the officers of all the charges against them, and transmits the same to the Board with his observations. In the intervals between the rounds for the collection of the duty the collector is employed in attending the hearing of all informations in his collection, unless otherwise specially engaged in making out his voluminous accounts, and in the investigation of all questions of importance which arise within the circuit of his collection.

Various additional duties are imposed upon the collector, which are not in any way connected with the revenue, such as the payment of the out-pensioners of Chelsea Hospital, half-pay and widows' pensions, and many other services of a similar nature.

The salaries of collectors vary, according to the extent of the duty to be performed and the responsibility, from 350*l.* to 600*l.* per annum: the security required is 5,000*l.*

Sitting-Expenses.

In addition to the fixed salaries, allowances are made to collectors and other officers, in reimbursement of the expenses incurred by them on the periodical circuits for the collection of the duties. These allowances, which are termed sitting-expenses, were first granted in the year 1811; the meetings for the receipt of duties, and the transaction of the public business, which occupied many hours in each day, being held at public inns, the accommodation of which was gratuitously provided by persons who held deputations as office-keepers. These allowances were at the rate of 15*s.* a day for such portion of each day as it appeared that the officers had been actually engaged in the performance of public business. Upon a recent investigation, however, it appeared that, although the aggregate expenditure under this head formed an annual item of large amount, the value of the allowance to the individuals was not, as far as the officers were concerned, considerable; and it has been accordingly discontinued to all persons under the rank of supervisor. The allowance of the supervisors, who attend longer than the officers, and travel greater distances, has not been altogether abolished, but

has been reduced to 10*s.*, and will be suffered to expire as vacancies occur in this class, except in a few districts in which, from the extent and the number of market-towns which they include, the expense becomes unavoidably so great as not to leave the supervisor a sufficient income for his decent maintenance.

The same principle of reduction has been applied to the collectors, whose allowances have, in like manner, been reduced to 10*s.*; but it will be necessary to continue that amount to all collectors, in consideration of the expenses which they necessarily incur when absent from their residences for the purpose of collecting the duties.

In the Board's Report of the 13th March, 1830, the following reductions of establishments of the collector's branch were suggested as practicable on any ensuing vacancies; viz.—

England.

1	from	£600	to	£550
1	„	550	„	500
7	„	450	„	400
10	„	400	„	350

Making a prospective reduction of 950*l.* per annum.

Scotland.

1	from	£600	to	£450
1	„	500	„	450
1	„	500	„	400
1	from	£450	to	£400
3	„	450	„	350
5	„	400	„	350

Making a reduction of 900*l.*

Ireland.

1	from	£550	to	£450
3	„	450	„	300
1	„	450	„	350
7	„	400	„	350

Making a prospective reduction of 700*l.*

Of the prospective reductions recommended in March, 1830, the following have taken place, viz.—

England.

1	from	£600	to	£550	£ 50
3	„	450	„	400	150
3	„	400	„	350	150

Scotland.

1	from	£500	to	£400	£100
1	„	400	„	350	50
Carried forward					£500

Brought forward					£500

Ireland.

1	from	£550	to	£450	100
1	„	450	„	400	50
					£650

London Establishment.

9	7	General Surveyors,	at	£250	0	0	£1,750	0	0
	2	Ditto	„	230	0	0	460	0	0
42	32	Surveyors,	„	150	0	0	4,800	0	0
	10	Ditto	„	140	0	0	1,400	0	0
8		Town Examiners,	„	115	0	0	920	0	0
84		Principal Officers,	„	115	0	0	9,660	0	0
150		Officers,	„	100	0	0	15,000	0	0
82		Assistants,	„	90	0	0	7,380	0	0
375							41,390	0	0
16		Expectants,	„	50	0	0	800	0	0
391							£42,170	0	0

The surveying branch in London and the country has always been upon a different footing, occasioned principally by the magnitude of the traders in London and other local circumstances. In the year 1819 a new arrangement of the whole business in London was made, by which a large saving of expense was effected. There being no collectors in London, the principal superintendence of this establishment is divided amongst twelve general-surveyors, to each of whom a particular district is allotted. There is little difference between the duties of surveyors, officers, and assistants, in London, and those of the supervisors and officers on the country establishment, except that those called principal officers, who are promoted to that rank from that of officer after a service of not less than three years, and a strict examination of their performances, are selected for surveying the most important traders.

In 1797 the number of officers employed for the country establishment of England was 3,155*, and their salaries amounted to 214,564*l.*, the gross receipt of revenue for England being 11,069,668*l.* Appendix No. 13.

In 1815 the number of officers employed for the country establishment of England was 3,516, and their salaries amounted to 394,332*l.*, the gross receipt of revenue for England being 27,348,097*l.* Ibid.

* Expectants were not included in the establishment until subsequently to 1815.

Appendix No. 12 *d.* In 1824 the number of officers employed for the country establishment of England was 3,471, and their salaries amounted to 394,686*l.*, the gross receipt of revenue for England being 26,372,141*l.*

Ibid. In 1835 the number of officers employed for the country establishment of England was 3,186, and their salaries amounted to 363,440*l.*, the gross receipt of revenue for England being 10,861,182*l.*

In comparing 1835 with 1815 we see that, notwithstanding the gross receipt is now less by 16,486,915*l.*, the number of officers is less only by 330, and that the salaries are of less amount only by 30,892*l.*

In comparing 1835 with 1824 we see that, notwithstanding, since 1824, duties have been transferred to the Customs which produced 11,238,300*l.* a year, and duties repealed which produced 6,782,000*l.* a year, making together 18,020,300*l.*, in 1835 the number of officers employed is less only by 285, and that the aggregate amount of salaries is less only by 31,246*l.*

See p. 7.

An examination of the above comparative statements must, as it appears to us, necessarily lead to the conclusion that the reductions in the surveying establishment have not kept pace with the reductions in the business which they are appointed to perform; and consequently that the number of that class of officers appearing on the last return referred to is greater than can be justified by the actual demands of the service.

It is to be observed that, with respect to the London district, a very considerable reduction of officers took place some years ago. In 1819 a new arrangement was made of the whole business in London, by which a large saving of expense was effected; but there was ample room for such a change, as nothing could be more extravagant than the old establishment. If the several recommendations, which we have proposed in former Reports, and which we propose in this, for diminishing the business of the department, be adopted, a very considerable further reduction ought to be made in the London surveying establishment. The revenue paid directly into the Chief Office has of late years been very much diminished. The amount of Excise duty paid directly into the Chief Office was, in 1829, 6,013,157*l.*; in 1833, 4,951,659*l.*; and in 1834, exclusive of the duty on tea, transferred to the Customs, 1,462,919*l.*

Appendix No. 34.

Appendix No. 35. It will be seen from the above official return that the collectors of Excise are considered as forming a part of the surveying establishment; it does not however appear from the explanation of the duties which are intrusted to these officers, that they are expected to take any part in the actual business of the survey, except that of inspecting the supervision diaries, and hearing the explanations of the officers of all charges against them.

But although the principal business of the collector is that of receiving and accounting for the Excise revenue, and of attending to the hearing of all informations within his district, and is therefore distinct from the ordinary business of the survey, there can be no doubt that any circumstances which may affect the general nature and extent of the business performed by the surveyors must also have a corresponding effect on that which is intrusted to the collector; and therefore the observations which we have offered as to the apparent disproportion between the present strength of the surveyor's department, compared with the same department in a former year, in reference to the general amount of business at the two periods, must apply in some degree to the establishment of collectors. It will be seen from the statement annexed to the description of the office of collector, that, by a report of the Board in the year 1830, considerable reductions in 'the establishment of the collector's branch 'were suggested as practicable,' and that subsequently some of these reductions have

been carried into effect, making a saving in the general amount of collectors' salaries of £650 per annum. Notwithstanding these reductions, however, it will be seen that the number of these officers still amount to ninety-two, and that their salaries form a heavy item in the general establishment. As the necessity for the large number of this class of officers, and the great expense incurred in respect of them, not only in their own branch of the establishment, but in all the other offices with which they are in communication, arises in a great degree from the number of accounts they are required to furnish, and the great labour and expense occasioned by the examination of these accounts in the Accountant's Office, it has occurred to us to consider whether there is any necessity for collecting the Excise duties so frequently as eight times a year. The inconveniences which might arise from not having so many as eight rounds for collecting them are the possible loss of revenue by the failure of traders to pay what is charged against them; and a deficiency of funds in the Exchequer for meeting the wants of the Treasury for defraying the public expenses. But there is no reason to apprehend that either of these inconveniences would arise if the number of rounds were diminished one half. The Commissioners possess various and ample securities against loss by defaulting traders; and the quarterly periods of collecting the duties might be so arranged as to correspond with the periods when the dividends on the debt are paid. But the means which the Treasury possesses of obtaining money from the Bank of England, on Exchequer deficiency bills, makes it quite certain that, in this respect, a quarterly collection would not be attended with any serious inconvenience.

The following are some of the advantages as to the saving of labour and expense that would be produced by the proposed change. The number of collectors might be very considerably reduced, and also the number of collectors' accounts. The business of arranging them under separate heads, examining them, auditing them, and every other business belonging to those accounts, might be greatly diminished. Much less of the time of the supervisors and surveying-officers would be taken up in attending collectors when on their rounds. The traders who pay the duties would be greatly relieved by having fewer accounts to make up, and fewer journeys to perform in attending the collectors.

According to returns in the Appendix of arrears and defaulters, with reference to collectors and other Excise officers, it seems that the public has sustained very little loss by them. The amount of arrears and defaulters in England, for the twenty years preceding 1834, is 656*l.* 12*s.* 10¼*d.* The amount in Scotland and Ireland, since the management of the Excise in these countries has been under the London Board, is, for Scotland, 1,428*l.* 9*s.* 5*d.*, and for Ireland 1,560*l.* 5*s.* 11¾*d.* Appendix No. 36. Appendix No. 38.

In the course of our several Reports on the Excise duties we have had occasion to examine, in great detail, the several surveys which are called cautionary surveys, or surveys on articles which do not pay duty; and we have felt it our duty, on finding how much these surveys cost the public, how vexatious they are to the traders, and how utterly useless in protecting the revenue, to recommend that they should be discontinued on brewers, paper stainers, pasteboard makers, tobacco and snuff manufacturers, dealers in tea, wine, brandy, and vinegar, and retailers of spirits. Upon examining how far it is expedient to continue these cautionary surveys of several other trades, we have come to the conclusion that they ought to be discontinued on all those trades which do not pay growing duties; so that the only surveys which should remain would be those on maltsters, soap makers, brick makers, paper makers, glass makers, distillers, rectifiers, and vinegar makers The effect of carrying these recommendations into effect would be to relieve

566,303 traders from the Excise survey, and to continue it on 21,614. By these means an opportunity would be afforded of making a very large reduction of surveying officers, and giving relief from vexatious interference to many branches of trade.

The following is a return of the several trades subject to Excise survey, and of the number of traders surveyed in each trade in 1835, distinguishing England, Scotland, and Ireland. The total number of traders surveyed was 587,917:—

	England.	Scotland.	Ireland.	Total Number.
Brewers of Beer for Sale, viz.—				
Common Brewers	1,918	216	232	2,366
Retail Brewers	23	22	..	45
Brewing Victuallers	25,456	323	4	25,783
Other Brewers	14,521	..	..	14,521
Total number of Brewers	41,918	561	236	42,715
Maltsters	12,695	1,171	388	14,254
Soap Makers	263	39	..	302
Brickmakers	5,711	127	..	5,838
Paper Makers	442	49	57	548
„ Stainers	94	1	45	140
Pasteboard Makers	56	1	..	57
Glass Makers	116	13	6	135
Distillers	13	248	95	356
Vinegar Makers	39	5	5	49
„ Rectifiers	2	..	..	2
Pyroligneous Acid Makers	28	1	2	31
Rectifiers	105	8	19	132
Tobacco and Snuff Manufacturers	303	151	291	745
Tallow Melters	2,737	188	..	2,925
Glass Pinchers	56	..	..	56
Malt Roasters	20	1	3	24
Crude Pyroligneous Acid Makers	24	5	..	29
Soap Claimants	2,374	327	..	2,701
Whitelead Makers	..	..	..	..
Snuff Mills	3	4	..	7
Card Makers	6	..	..	6
University Printers	3	2	2	7
Iron-liquor Makers	1	..	..	1
Spirit Grocers	..	..	45	45
Dealers in Brandy	2,082	58	98	2,238
„ Wine	1,812	34	218	2,064
„ Tea	79,181	13,590	12,203	104,974
„ Tobacco	148,850	13,027	11,989	173,866
„ Vinegar	77,539	2,351	3,593	83,483
Spirit Dealers who have also Retail Licences	1,094	511	318	1,923
Retailers of Spirits	47,384	16,391	18,957	82,732
„ Wine	18,701	2,527	2,772	24,000
„ Sweets	556	29	48	633
Beer Dealers	905	30	33	968
Retailers of Beer not to be drunk on the Premises	23	22	..	45
„ Beer, under 1 William 4, c. 64	34,568	..	..	34,568
„ Cider only, Ditto	1,140	..	..	1,140
Corn Mills	..	..	1,882	1,882
„ Kilns	..	..	2,296	2,296

We have selected the following extracts from the examination of Sir Francis Doyle, Mr. Charles Browne, Mr. Hetherington, and Mr. Logie, as containing very important information relative to the Excise surveying officers:—

SIR FRANCIS DOYLE, BART.

When I first came to the Board the Treasury had the nomination of a proportion of expectants equal to one Commissioner: for instance, supposing expectants were to be appointed, a proportion of them were always reserved for appointment by the Board for the

sons of meritorious officers in the service with large families; the remaining number were divided among the Commissioners, who had in turn their nomination, and a portion equal to what a Commissioner would have was given to the Treasury. At that time the Treasury had the nomination to all Excise appointments in Ireland, with which we had nothing to do; they had also the greater part of the nomination in Scotland. Upon the consolidation of the three Boards it was thought inexpedient (at least the Treasury thought so) that there should be that distinction between appointments in England, and Ireland, and in Scotland; and there was an arrangement made between the Board and the Treasury, that they should take the one-half and that we should appoint the other half: afterwards, upon the retirement of some of the members of the Board, and the permanent diminution of their numbers the Treasury thought they had a right to participate in the share of retiring Commissioners, and they have a larger proportion now than one-half.

With regard to the expectant, how does he get on the establishment; does he go through any probation so as to give the Board any control to prevent improper persons being put upon the establishment?—Yes; nobody can be admitted an expectant unless qualified in a certain way; he must be between nineteen and thirty years of age, and conversant with the four first rules of decimals and common arithmetic; and if married he must not have more than two children. If the result of these preliminary inquiries is satisfactory with respect to him, he is put under the instruction of a surveying officer, who, before he receives any pay, takes him to different traders, and shows him the process of surveying, going through the different business; and, when qualified, the supervisor examines him, and certifies that he is a man of competent ability; that he has been taken through the different kinds of business, and that he understands the way in which they are performed; then, having previously entered into bond, he becomes an expectant, and is paid at the rate of 50*l.* a year, and is taken to survey when officers are sick, or absent from unavoidable causes, which in large establishments are constantly occurring; he then acts as an officer, keeping the books in a regular way; and whilst so employed he receives, in addition to the 50*l.* a year, which he has as salary, as much as makes, with the 50*l.*, 80*l.* a year during the time he is so employed. In the present state of our service these men are almost constantly employed; but otherwise the additional allowance ceases till a collector desires expectants may be sent to him, as officers are sick, &c.

When a supervisor has had a young person with him on trial, does he report to the Board?—Yes; he reports to the Board; and he is answerable for the young man being properly instructed: he reports that he has had him under charge as a pupil—he is called a pupil; it is sometimes two months and sometimes four months, the time depending very much on the abilities of the individual; the supervisor and officer then become responsible that the man is competent to do the ordinary duties of an exciseman. It sometimes happens in the course of, it may be, a few months afterwards, that some of these young men may not be found competent upon particular duties, and then the supervisor under whom he is then employed reports the matter to the Board, upon which reference is made to the supervisor and officer who certified for him, to know how the certificate, under such circumstances, was granted.

Does it often happen that they refuse that certificate?—It is not very often found impossible to teach them, but the time varies. Some young men have become very competent in six weeks; others may take three or four months before the supervisor certifies, and of course before they get their pay.

As to the number of expectants appointed; how do you regulate it if the establishment requires to be reduced greatly, and vacancies occur; do you fill them up?—No, it is not in that way: as vacancies occur, we allow a certain time to elapse, and at the end of about every six months we know the number of expectants required by the collectors, and the vacancies that have occurred in the establishment, when a revision takes place in the Secretary's Office, and a pretty accurate calculation can be made of the number required. It sometimes happens that we do not make any application: we find that the existing number will do, and it is not till we begin to feel a pressure that we make the application. In former times, when the Board was stronger, and had a larger establishment and a greater number of duties under their management, the usual course was to nominate between 300 and 400 a year, which was found to be about the number required to supply the wear and tear of the service, in deaths, promotions, and retirements: it is considerably less than that now.

That was prior to the transfer of the duties to the Customs?—Yes.

What is the usual number of late years?—It has been very irregular, in consequence of the re-appointment of officers who had been discontinued: for several years we did not appoint an expectant.

In point of practice, how do you find the appointments to those expectants filled up as regards the country from which the expectant comes, England, Scotland, or Ireland?—We take them without reference to country. The expectants from Ireland are generally brought over to England for instruction, because there is a greater variety of duties here. I do not perceive any considerable difference.

There is a good fair proportion?—Yes. The Treasury, of course, appoint whom they please. I have no doubt a considerable portion of them are Irish: several we appoint are Irish.

So that there can be no foundation for any complaint as a national matter, in consequence of losing the Irish Board?—No; in point of promotion quite the reverse. I know that an opposite opinion prevailed, but it really was not the case. Under the old

Irish Board the practical officers had little or no promotion: the higher class of officers, surveyor-generals and collectors, were taken from other walks of life; the consequence was, when we had to introduce an entirely new system into Ireland, we found that a large proportion of the practical officers in that country were persons of advanced age, and not capable of introducing a new system; it was therefore necessary that a large proportion of English officers should go there; so that at the first period of the change there appeared a large proportion of English officers employed in Ireland; but we nevertheless brought over at that time some of the most efficient officers from Ireland, and appointed them to be surveying-general-examiners here. The gentlemen who were the collectors in Ireland, although persons of great respectability, had little or no knowledge of the practical business of Excise survey; and it was quite impossible that they could carry on the business of the collections according to the new system introduced into Ireland. These Irish collectors were in consequence allowed to retire: and we made a selection of the very best men on the Irish establishment we could find, without going through the technical detail of the examination of their books as we should have done in England, because no rule of that kind having been adopted in Ireland, it would not have been fair to apply it in that case. We endeavoured to find out men of the best character and efficiency from amongst the practical officers in Ireland, and out of the twenty vacancies made by the retirement of the collectors, thirteen Irish officers were appointed collectors, two were taken from the five officers we had brought over here from Ireland, who were surveying-general-examiners, which made fifteen—the latter having applied to go to Ireland instead of remaining here—and five English officers only were appointed. There never had before, I apprehend, been a promotion of the kind in the survey branch in Ireland; and we acted in this instance, as we have endeavoured to do on all occasions, with every proper consideration for the Irish branch of the service. But it was obviously impossible to carry into immediate effect all the recommendations of the Parliamentary Commissioners: we understood them to intend that the interchange of officers should be gradually introduced; and indeed we could not at first bring over the Irish officers without inflicting upon them great hardships: they were at a much lower rate of salary on the Irish establishment, both supervisors and officers; and it would have been an act of cruelty and injustice to have brought over those Irish officers to a dearer country, removing them from their friends, before their salaries were assimilated to our rates of salary. The Board of Excise, and, individually as chairman, I frequently represented to the Treasury that the first step, with a view to the interchange, was to assimilate the salaries of officers in the two countries; that the salaries were too low in Ireland; and that as soon as they were placed upon the same footing as the English officers we should gradually bring them over to this country, which since that period we have been endeavouring to do; and I am persuaded it will be found, if reference be made to our promotions, that a fair proportion at least has been selected from Irish officers.

Is the system now completely assimilated throughout the three countries?—Yes; and the promotions go on in the same way.

How do you find the business executed by the supervisors—this particular duty of making known to the Board the conduct of the officers under them?—It is generally very well done: the going round of the collector, and the inquiries he makes, is a check upon the supervisor: the supervisor's own books, when taken out for examination, form another check upon him, which makes him very much upon the alert. When the supervisor's character is taken out for promotion, or his books examined, the books of all the officers under him, for a certain period of time, are examined also; and if errors are found in the books of those officers, which have not been reported by the supervisor in his diary, they are noted, and charged against the supervisor as a fault, and any continued neglect of that kind would be a bar at the time to his promotion.

This diary system is rather a control over the inferior officers?—Yes; and by the collector coming round upon them it is a control also over the supervisor, and I believe it is attended with very good effects; because every officer in the service knows that at some time or other his conduct comes under the cognizance of the Commissioners—he knows that.

The clerk of the diaries keeps books recording all the substance of those diaries?—Yes. I believe the diaries to be a very valuable part of the system.

You have mentioned the character of the supervisor being taken out; what does that mean?—When a supervisor applies for promotion, the first thing is to see whether he has been the requisite number of years in the service, and to ascertain his general character for efficiency—the sort of general character that a man may acquire without the detail of his conduct being known; then all his books, his check-journals, &c. for the year past, are taken out and carefully examined, and it is then seen what has been his work, or how much he has attended upon particular duties, and what time he has taken in a day for his in-door business—for his accounts, &c.; what portion of time he has been on out-door survey; whether he has made check-surveys in sufficient number: all those details are gone through by the surveying-general-examiners, whose particular duty it is, by whom they are abstracted. When the supervisor is called upon to answer for any inaccuracies or faults which may be disclosed by this examination, the charges and the answers are read at the Board, and the Board decide whether he has satisfactorily acquitted himself: that is called, technically, taking out his character: it means not his moral character, but the manner in which he has discharged his duty.

That duty is performed by a certain class of general-examiners?—Yes; a particular class of surveying-general-examiners—the third class—appointed to look into the characters

of supervisors; and the same process takes place when an officer is to be promoted, but the period of service to which the examination applies is not so long.

Is that performed by an examiner?—Yes; they bring it out, and the facts are recorded in a book: for instance, when the answers have been obtained, and the errors found in the performance of the duty of the officer, those are entered in a book kept by the Secretary; and this book is read, containing, first, the application of the man for promotion; then his age; his length of service, and errors found in examining his books; these errors are read to the chairman at the Board, and the Board then determine whether, upon a review of his character, that man is fitted or not for a division-officer from a ride-officer, or for a ride-officer from an assistant. Whilst the reading takes place the Board is not aware who the man is; they decide always upon the abstract; no member of the Board looks into that book; they decide whether the faults against A. B. are such as to stop his promotion or not. When the decision has taken place the book is brought to the chairman, and he puts at the end rejected or promoted, as the case may be, opposite the name, which is then, for the first time, made known. We do not allow officers to apply to third parties, Members of Parliament or others, to get them promoted; but we always encourage them to apply to their own Commissioners, and by petitions to the Board generally. These petitions are regularly entered, and they are, in succession, as vacancies occur, brought to the Board and read, as I have been endeavouring to explain; but sometimes, in the case of a man of whom we have heard a very good character, and whom we are desirous of promoting, an opportunity is afforded to him of having his character taken out, which is brought before the Board in the same way as I have before described. It has happened, however, that the man recommended by his general character has been rejected upon the examination of his official character, without the Commissioners knowing his name at the time of decision. This secrecy as to the name does not apply to the promotion of supervisors: the individuals are known; but in other respects the character is taken out in the same manner.

Is there a similar examination of character in appointing to higher situations above supervisors?—No; the character taken out by a supervisor for promotion, if it passes, would enable him to be either a collector or a surveying-general-examiner.

Upon a vacancy taking place, and a supervisor applying to be promoted, does he undergo any further examination?—The examination which the supervisor, whose books have been taken out and passed, has undergone, is for the higher situation; when there are vacancies in collections, for instance, or amongst the surveying-general-examiners, there are a certain number of supervisors whose characters have been taken out in the manner before mentioned, and who have applied for promotion generally: if their characters have been found to be good, they are considered eligible for promotion, and are selected accordingly; there is no further examination of them.

Does the Treasury interfere with you in these appointments of supervisors?—No, never in the promotion; of the original appointments the Treasury have a proportion—a larger one, indeed, than they had formerly.

MR. CHARLES BROWNE.

How does the business come before the Secretary for the removal, promotions, and reductions of officers, or discharge?—Whenever a paper announcing a vacancy by the death of an officer, or otherwise, is received, it is sent into the Secretary's Office, in order that the vacancy may be filled; the Secretary then first applies to the books in which are recorded applications for particular situations, made by officers on the establishment; he selects from among those the officer who, under the regulations of the Board, namely, who has been longest in the service, has a prior claim to it, and he is appointed; and then if there be any other applications for that person's situation, they have it in like manner.

What books do you refer to?—They are record-books of the petitions of officers for particular situations and for promotion.

By what book does he judge of the merit of the officer?—There is the official character, as it is termed—age, family, years employed, how long in his present station, and whether there is any report or censure of any other kind that has been standing against him for the last three years; and there is besides a special report from the collector as to the qualifications of the applicant.

What is the name of that book?—That is the Diary; it is not in a book; it is taken from the Diary Office and put upon the petition; it is put upon the petition itself before it is in a fit state to come before the Secretary.

Are those matters all recorded in the Diary Office?—Yes; the censures: and then these petitions are sent up to them to put in those particulars from the diary.

MR. W. HETHERINGTON.

Do you approve of the plan by which promotion is managed?—Yes; I think that never ought to be dispensed with.

What takes place if the report on the character of a supervisor is unfavourable?—He is sometimes reduced, sometimes rejected for promotion, sometimes removed, and sometimes discharged.

Is he allowed an opportunity of answering the charges?—Always.

Has he every fair opportunity of giving an answer by reference to the books?—He has the

particulars of the diary, because the supervisor keeps a journal of every transaction he does, and he copies that into the diary, which is sent to the office; and he keeps his diary-book to refer to on any occasion; but in such cases, as errors in charges, &c., he has not any reference.

Are the answers that he makes referred to the same surveying-general-examiner that made the report?—To the same man.

Without calling in a new party?—Yes.

Might not cases arise in which it might be fair to call in another surveying-general-examiner?—Yes; if a man said that any reports that the examining surveying-general-examiner had made against him were incorrect, they would be referred to another.

Or if he was able to show any grounds for calling in another?—Yes. I, however, recollect no case of the kind.

So that you think it is perfectly fairly conducted?—Yes.

Is that the general opinion?—Yes; I believe it is. I think that every man that is promoted in the Excise, his books should undergo a rigid examination, as they do; and I think it is a very impartial one.

When an officer wants promotion, is any favour shown to him in any way by the Commissioners, so as to get him more rapidly on for examination?—No doubt of it, in some instances.

How does that take place?—Perhaps a man petitions a Commissioner to interest himself for him.

So that an individual Commissioner has a good deal of power of assisting an officer, by getting him upon the list for examination?—Yes; but the officer's character is read to the Board without his name being mentioned.

But still an individual Commissioner has a good deal of influence in getting one officer forward before another by getting him earlier examined?—No doubt of it.

Is there much of that in practice?—Not very much; there is some little of it, no doubt.

But in the common course of things every officer who thinks he has a claim for promotion makes that claim?—Yes; by petition.

Are the petitions called on in rotation?—They are, if there is no interference in favour of any one.

Is it according to the date of the petition, or according to any other class of rotation?—I think they have taken them, latterly, according to the date of the petition; but this business not being connected with the surveying-general-examiner's department, I cannot speak positively on the subject.

May it not happen that officers petition before they have any proper ground of claim?—They do not petition before the time. Before a man petitions for a foot-walk he must have been a certain number of years in the service; and before he petitions to be a supervisor he must have been a certain number of years an officer.

Do they all petition as soon as their length of service entitles them to do so?—No; some of them do not for some years after; and if they have families, and are comfortably situated in a cheap country, great numbers never apply for promotion.

MR. DANIEL LOGIE.

At what age are expectants admitted?—At nineteen now; formerly not till twenty-one.

Who are they appointed by?—Partly by the Government, and partly by the Commissioners of Excise.

Are they examined?—They are always examined before they are placed under instructions, to see whether they are qualified.

When are they placed under instructions?—Not till after they undergo an examination by one of the surveying-general-examiners of the fourth class, to see that they write a good hand, and that they understand the common rules of decimal arithmetic; without bodily infirmity, and appear to be in good health, such as to qualify them for the situation. Formerly, and during the war, it was found difficult to get men to take the situation; we had to recruit for them, in fact. Officers were desired to memorialize if they had sons fit to be appointed: it is quite the reverse now.

The salary is 50*l.* a year?—50*l.* a year when they are appointed, and 30*l.* more when they are employed.

But they are always employed, are they not?—They may not be; they are appointed to a collection as soon as they are certified: but if they are not officiating for an officer they do not get the extra allowance, they only get their 50*l.*

Do they do nothing?—They remain at the seat of the collection until there is an opportunity of employing them; but it is seldom that there has been one unemployed. If there is one unemployed he is sent to a neighbouring collection. We are always, indeed, very short.

What is the next step they fill?—Supernumerary.

What is his duty?—He attends the collector, and takes charge of the officer's business, if it is necessary; takes charge of the books, and carries the books; in fact, it is part of his duty to do so.

His salary is 52*l.*?—Yes; 52*l.* a year.

With an additional allowance of 28*l.* when employed?—Yes.

What are the assistants?—After they have served a certain time as expectants they are appointed assistants, and sent where there is not an establishment—where there is

neither a ride nor a division; they are employed at soap-houses or distilleries to assist taking the turn of an officer.

Their salary is 85*l.* a year?—Yes.

What is the duty of the class who are termed officers?—An officer, when he is made a ride-officer; that is the first appointment he gets after the assistants.

What is the duty?—His business is more extended than a foot-walk officer or a division-officer, inasmuch as he is bound to keep a horse. A ride-officer is forced to be mounted; and when a man is made a foot-walk officer he has no occasion to keep a horse, which, of course, is an expense.

What is meant by a ride and a foot-walk?—The ride is where the business is so extended that a man cannot walk to it—that he is forced to keep a horse of necessity.

Those are districts that are put under the charge of officers?—Under the charge of a ride-officer. A foot-walk officer's business is less extended, though regulated in the same way; there are riding districts and foot-walk districts; for instance, districts in towns are foot-walk districts. In the country, the supervisors are obliged to ride; some of them comprise several hundred miles.

What number of miles a day does the ride-officer ride?—It all depends on the number of traders and extent of his ride.

What is the utmost that a foot-walk officer can do, and the utmost that a riding-officer can do?—I could not well say; there is a great variety of them.

Is a foot-walk officer required to walk a distance of five miles from his house?—Full that; that is not considered too much. A foot-walk is not to exceed sixteen miles (that is a circuit of sixteen miles), including cautionary traders, or twelve miles, excluding such traders in that circuit; this is called a foot-walk or division.

But not so much as ten?—No; not in a direct line.

Probably every thing above seven or eight miles is a ride?—If it exceeds the circuit of twelve or sixteen miles it is a ride; I could not, however, charge my memory with the exact distinction. In those books that I have mentioned to you, in the Scotch case, I have found, in tracing them, that the supervisor rode upwards of 6000 miles on duty in the year; that is, in about 250 days he was on *out*-duty.

The officer has the whole business of charging the duty, has he not, on the growing trades, and making all the different surveys?—It is the officer's duty to do so. The supervisor occasionally surveys with him.

The supervisor is a check on the officer?—He is not only a check, but if he surveys and makes a higher charge than the officer, the charges are made from his survey, or whichever is the highest.

Every thing is first brought to charge by the officer?—No; an account is opened, and at the end of a certain period, the round for instance, the accounts are made up, and whichever are the highest of the surveys are brought to account.

Does the supervisor survey every thing as well as the officer?—Every thing, most strictly; that is the principal part of his duty; he is a check-officer.

It is a survey of every thing; not merely a periodical survey?—It is a periodical survey; it can be no more: he has a number of officers under him, whom he must divide his time among, and check them occasionally.

He does not practically make a new survey with his own hands?—Yes; always the most vigilant survey when he goes to the trader.

That is when he goes?—Yes.

Then he is not constantly with these traders, like the officer?—No; distilleries, for instance; there are generally two, sometimes three officers, and they survey twice in eight hours, and all these surveys are put in the ledgers; and if a supervisor comes down in the mean time, his survey is put in also.

How often is it expected that the supervisor should come?—It all depends on the extent of his district; he is expected to come in suddenly; he goes to one division to-day, and he goes to another to-morrow; and then he doubles back on the same division the next day perhaps.

He is always at work, then?—Yes; if it is a district that is rather heavy, it is not at all uncommon for him to be employed fifteen or sixteen hours a day.

How many hours is an officer employed commonly?—The business is so divided that it occupies the whole of his time; so that he has very little to spare, unless it is where he surveys a distillery only, and then he has more time on his hands than otherwise.

What is an officer's salary?—100*l.* a year.

Does he find a horse out of that?—Yes; the ride-officer has no difference of salary.

Is there any emolument?—There is no emolument whatever. He has a share of the seizures, if he is fortunate enough to make any, but no other emolument.

Is it expected that he is likely to live on this salary, and keep his horse?—They do very badly, some of them, where they have large families. The supervisors in England dress their own horses; in short, with some of them it is a life of slavery. They are obliged to feed and dress their own horses, and be up at five on a winter's morning, and may be not in bed till eleven at night: indeed, in this man's books that I have gone through, I have traced that he has been often thus employed.

In England they clean their own horses; is it so in Ireland?—I suspect not; I do not think my own countrymen clean their horses.

How is it in Scotland with regard to their taking care of their horses?—I cannot speak to

that; but I certainly acquit my own countrymen of dressing their own horses, or feeding them either.

What is the salary of a supervisor?—200*l.* a year.

Now, although the salary is small, and the labour great, an officer, if he is a very well-conducted person and a clever person, he has a certain prospect of promotion—of filling higher stations in the department, which are more respectable?—The English system leaves it open to all men to get forward; there is something necessary first; they must get a Commissioner to initial their memorial, in order to have their books examined immediately, otherwise they might not be taken out for years.

Therefore, on the whole, it may be said the general principle of recompence is sufficient?—Promotion is certainly open to all, which was not the case formerly in Ireland; but the books of the party seeking promotion must first pass the inquisitorial ordeal which I have before described.

Then, in point of fact, this system could not possibly work without it was open to all; that the man who labours so hard, and lives upon such scanty means, should have a prospect of rising to the top of the department?—It would not: but the number of stations they can reach are very few as compared with the number of candidates; there are not many of them that can be appointed collectors or surveying-general-examiners.

Several of the clerks in the London office are selected from among the officers, in the Correspondent and Diary Offices, for instance?—Yes; it facilitates business when men who are conversant with the subject have to write letters on it.

It would be desirable, I suppose, that all the offices that are now filled by the Treasury by persons who are not practical men, should be filled with practical men, with a view to giving a fair reward to those persons who have passed their lives in the department?—There is no doubt of it; it would be only just. The slavery the supervisor undergoes is beyond any thing you can form an idea of; and what is worse, he never knows but that, with all his diligence and exertion, and doing his best, something may escape him which may bring censure on him; he is never safe in his situation; he may be censured when he is doing his best.

That arises from the intricacy of the regulations?—Yes; and the unreasonabe extent of the business that in some instances he is required to do.

With regard to the manner in which the duties are brought to charge, with respect to measurement and entries in the books, and vouchers, and so forth, do you consider that to be at all now in a good state?—There is no examination of books, unless, under the circumstances I have mentioned to you, when a man applies for promotion, either as officer or supervisor. On that subject you examined me before, and I mentioned that some consideration had been bestowed on it. It arose from those discoveries that were made in Kilkenny. The Board called for a report from the surveying-general-examiner; and Mr. Steele and myself took a different view from our colleagues of the first class, and we reported separately, and it is now under the consideration of the Board. I think a general examination ought not to depend on a man applying for promotion, but that the examination should be general in the office, at least some portion of the books of every officer or trader. I think I explained it before.

Is there no general examination of the books by the Board, or by their officers?—No; unless where an officer applies for promotion.

So that, in fact, collusion and fraud might occur in an extensive way without its coming under the knowledge of the Board?—It might; the parties (supervisors and officers) agreeing among themselves not to ask for promotion.

Then what do you suggest in these cases?—Mr. Steele and myself suggested a partial examination of the books of all growing-duty traders; that at least a portion of them should be examined, and that would show whether a necessity existed for a more extended examination. I think our report on the subject was dated in February last; and I believe the solicitor has taken the same view of it as we have done.

How do you propose to examine?—In addition to the examiners who are employed in the office, those men who are between the grade of an officer and supervisor, we propose that there should be a certain number of permanent men in the office, and those we suggest should be supervisors, to whom it would be a desirable asylum, and who might be very fit for the office, though not fit for the active duties of a district, and who, from their experience and general knowledge, could be referred to on any doubtful points by those in the office of less experience.

Then the surveyor-general-examiners, when they are making their inspections, do they not examine books?—Yes; but they seldom, when on survey, go into any detailed examinations; they only have the current books before them. I am speaking of the books returned to the Chief Office, the whole books of a district, to look through them. The surveying-general-examiner, for instance, might not be in a particular district for six months: indeed, every day's experience convinces me of the necessity of some general examination.

Now supposing there are so many surveying-general-examiners, one would think they would do the business which you say is not done?—They could not; they only see the current books, which are in the officers' hands.

They do not go back?—No; but some surveying-general-examiners, who have been in Ireland, have examined current books very strictly there, and have shown, by their knowledge of the distillery duty, that the business was not well done: in many places,

men conversant with a distillery, will know from the appearance of the books if things have been going on right or not. Now, of the men who are employed in the office here, nine-tenths of them are English, who have had little experience in distillery matters.

How many of these supervisors should you consider sufficient?—What we proposed, I think, I am not sure about it, was twenty in the first instance.

I suppose the examination by what you call the country examiners is not very strict?—Oh yes; it is very strict.

And very efficient?—Very efficient as far as they understand the subject; they may not be very conversant with the distilleries, because most of them are men who have not had practice in that branch.

With respect to the various forms of entries and accounts that are adopted to bring the duties to charge, do you think they are as simple and as perfect as they ought to be?—Indeed I should think they are: a great deal of pains has been taken in amending them, and correcting them from time to time.

They afford an opportunity of securing all the revenue that ought to be received, provided the officer does his duty?—There is no doubt about it.

As to all that branch of accounts that is connected with the survey that takes place, in use before the money actually received by the collector; you think all the accounts are quite sufficient?—They are quite sufficient if the officers do their duty, and enter truly in the books the proceedings of the traders.

Are there any other points under consideration with a view to change, with regard to the surveying system?—Not that I am aware of.

With respect to dismissals from the service, the following is Mr. Charles Browne's evidence:—

Do many vacancies arise from dismissals?—Yes, a good many; but it may be necessary to observe that the Board do not consider the discharge final; for if, after he shall have been a certain time out of the business, they shall find that the man's conduct is amended, and if the fault for which he was dismissed was not of such a nature as to impeach his integrity, or to affect very seriously his conduct, they admit him into the service again, after from about six to twelve months; but they will not entertain an application by an officer who has been discharged or relinquished after he has been out of office five years.

The first discharge is a species of temporary punishment?—Yes.

The general rule is to restore, if the man's conduct appears to justify it?—Yes; after such a punishment as may be considered adequate to the offence and the amendment of his character.

On the subject of officers dismissed from the service in cases of improper conduct, we beg to make the following remark. It would appear, from part of the examination of Mr. Hetherington, that the Commissioners had omitted to order some officers to be prosecuted who had been guilty of great frauds on the revenue. Omissions of this kind must be most injurious in such a matter as the collecting of Excise duties; where, from the nature of the service, every officer is necessarily so much exposed to be tempted to be guilty of corrupt practices. Nothing but a strict and, at the same time, just exercise of the powers of punishment and reward can preserve a proper performance of duty; and therefore we are of opinion that one of the most important functions of the Commissioners is to take every opportunity of punishing and exposing officers who are found guilty of the smallest participation in fraud.

The evidence of Mr. Hetherington respecting the supplying of the establishment with proper officers shows that there is no difficulty on this point, notwithstanding the low salaries they receive and the great labour they undergo:—

Are there many applications made for admission into the Excise; is the situation of expectant a thing much desired?—There are always a great many applications.

Then there is no want of persons to enter the office, notwithstanding the low salaries?—No, I should think not.

Have many of the officers any property of their own when they come in?—Some have.

Generally speaking are they of a class that their families can give them anything?—Generally they are not; but there are some that are.

Would it be desirable that they should be of that class, or do the others make the best officers?—It is no doubt that men that have property generally can get into other business, and will not come into the office, for it is rather a slavish life in the first part of it.

But when they begin with nothing, it is considered no bad thing to be an Excise officer?—It is considered a very good thing, particularly in Wales and many parts of the north of

England. There are many parts of the country where they can get nothing but by hard labour, and this is better than that.

Therefore, if they have a reasonably good education, it is considered a very good profession?—Yes.

Notwithstanding, the salaries appear very low?—Yes, they are low.

Upon the whole is the condition of the officers comfortable?—I think it is.

Then, taking into consideration the chances of promotion and the principle of letting merit make its own way, upon the whole it is a very good profession?—It is very good for a man that has nothing else to look to. I think our system is very well adapted to make men steady, and persevering, and industrious, in order to get promotion.

Full explanations are given in the foregoing extracts from the evidence of the rules and proceedings according to which the business of appointing, promoting, and dismissing officers is managed. These rules, and the manner in which they are at present carried into execution, under the direction of the Commissioners, appear to be well calculated for the object in view; and we have had reason, in the course of our inquiries, to believe that this important branch, of the duty intrusted to the superintending authorities, has been exercised with the attention to justice and impartiality, and at the same time with that degree of firmness and decision which is necessary to maintain the general efficiency of the subordinate branches of the department.

It has however appeared to us, that although the general principles on which this branch of duty has been performed leave no ground for the suggestions of any change, there are some of the details relating to these proceedings in which some degree of alteration might with advantage be introduced. We have been led to think that there is a want of system in the preliminary arrangements by which the several facts, and other points of information necessary to the due execution of this part of the business of the Commissioners, are brought under their notice; and especially it has appeared to us that the results of the different examinations and inspections are not brought together, and subjected to a regular investigation and revision in one office, as they ought to be, before they are placed before the Commissioners; the consequence is that the various inquiries which are made with the view of placing officers in the first instance on the establishment, of promoting them, or of dismissing them, find their way to the Commissioners through unconnected channels, and without any such complete preliminary examination and consideration, by competent subordinate officers, as ought to take place, to assist the Commissioners in forming correct decisions.

In order that full benefit may be derived from the labour and expense bestowed on examinations and inspections relative to the conduct of officers, we recommend that a special office should be established, as a branch of the Secretary's Office, for superintending all this kind of business. That the certificates of the supervisors who examine expectants should be returned to it; that the business which is now done in the diary office should be done in it; that the examining of the surveying-books of officers, with a view to promotion, which is a branch now performed by the third class of surveying-general-examiners, and by the country examiners, should be done in this new office, by clerks selected from supervisors of long standing; and that the reports of the surveying-general-examiners on the conduct of officers should be returned to it. We also recommend that each document, before it is brought forward for decision before the Commissioners, should be previously examined in this office; and a report made upon it by the chief clerk, containing a reference to past proceedings, if any, connected with it, and his opinion as to the decision which should be given.

With respect to the first appointments of persons to qualify for becoming Excise officers, it will make little difference whether these are made by the Treasury or by

the Commissioners, provided that a really strict and effective examination take place of each individual after he has passed through a proper period of probation. It appears, from a return in the Appendix, that every person who is appointed an expectant, is instructed by an officer during a period which must not be less than six weeks, and as much longer as is necessary to enable the supervisor who examines his qualifications to certify that he is fitted to survey the different traders under the Excise. We are of opinion that there ought to be another examination of every expectant, previous to his being appointed a supernumerary or assistant officer, and that this should be made by two supervisors. Appendix No. 4

With respect to other appointments, whether for the in-door or out-door establishment, except those of common clerks, we strongly recommend that they should be made from amongst the officers belonging to the department.

According to a scheme which was introduced by Mr. Pitt, all surveying officers (not being supervisors), after having been employed for four years in one station, are removed to another. Although among the advocates of this plan there are many persons who are considered of high authority, we are strongly of opinion that the reasons which are given against it in the following extracts from the evidence of Mr. Hetherington and Mr. Logie, and in a letter from Mr. James Galbraith, point out so forcibly its defects, that it ought to be discontinued:—

MR. W. HETHERINGTON.

What is your opinion about the removals of officers?—I think they are very bad things.

Will you explain your reasons for that opinion?—I think that a removal is considered by the Board to break collusion; but I will venture to say, that whenever a man has been once in collusion in one place, he will be so in the next place he goes to: if he finds a person that will be in collusion with him, he will be in it immediately, because he knows what he has left behind him; and if anything should happen between the next officer and the trader it might come out, and at once he must be discharged; and therefore after they have once been in collusion, they keep it on with all their might. We had an instance of a supervisor who was removed, on the suspicion of collusion, from Sudbury district to Rickmansworth, and he petitioned to get back to Woodbridge; and it was clearly proved that he had not been there a fortnight before he was in collusion with one or more maltsters in the business of every officer he had under him; and, consequently, he had got all the officers into it besides himself.

You think he inoculates the country?—I am sure of it; and we proved a case in the Exchequer of an officer near Billericay. His brother ride-officer was taken ill, and the supervisor sent him to secure the duties of the ride for the day. He went to one maltster, and he never surveyed him before nor since; but that very visit he went into the house and got his dinner, and received 4*l.* for dropping a wetting, and we proved it in the Exchequer. Now, upon the other hand, I look upon it that if a man has got a family and is comfortably situated, it is his interest to do his duty.

You think he has a strong personal interest in doing his duty to the public, for the sake of keeping his place?—Yes; by conducting himself as he ought to do.

Then the object being to diminish fraud, you think upon the whole there would be less by putting an end to the system of removals than by continuing it?—Yes; I do not think that the system of removals will do anything at all for it; the officers at present are removed every four years, and can scarcely have any furniture or comforts beyond bare necessaries.

Would you have no removals at all?—Except for punishment, when a man is detected in any negligence.

You would use it as a punishment?—I would.

Does not the present system of removals operate as a species of punishment upon all well-conducted officers?—So I think, notwithstanding the Board generally allow them their expenses.

Then it operates injuriously to the public by spending money unnecessarily?—So I think; and I believe the surveying-general-examiners have been of that opinion generally.

That is your opinion from your general experience, taking into consideration all the circumstances of the case, and reflecting upon the motives that will lead a man to be a good officer, or tempt him to be a bad one?—Certainly; that is my opinion upon it.

Where a fraudulent system has been going on between an officer and a trader, and the officer is removed, will not the trader do everything he can to continue that system of fraud with the succeeding officer?—Not a doubt about it.

He would be more disposed to do it than the common run of traders?—No doubt about it.

So that each removal contributes to promote fraud amongst honest traders by putting a

dishonest officer over them, and fraud amongst honest officers, by putting them in connection with a dishonest trader?—So I think. In Suffolk, when the collusion was going on there so much, the first thing they did was, as soon as they got an officer, to say to him, 'Come and 'taste a little of our beer:' and the first toast they gave was, 'Let us live and let live.'

MR. DANIEL LOGIE.

With regard to removals; what is your opinion about the expediency of removing officers from one district to another?—I think it is a very bad one.

Will you be good enough to give your reasons?—Suppose a division-officer to be a man with a wife and large family, he cannot have saved a sixpence, it is impossible; and perhaps he is removed to a town twenty or forty miles off; for the removals are generally as near as they can conveniently be made: that man has a family, and he has not saved a sixpence, and they go into a strange town where they are not known, and the chance is that he will not get credit, and it will make that man a distressed man with a family, and will make him do any thing for a trader who gives him a five-pound note: it should be more extended or not at all. Another thing is, an officer having ascertained that he will be removed at the end of a certain period, he says, 'I will make the most of my time where I am now: if my conduct be ever so good I shall not remain, and I will make the most of my time here.

That is, he will get as much money as he can?—Yes. In Ireland formerly our officers were not removable; and a man got a house with a garden, or a plot of ground, and he was able to keep a cow; and it was the man's interest to conduct himself so that he should not bring any censure on him as to cause removal; for removal would have been his greatest punishment.

Then looking at the bearing of the principle of removal, do you think it contributes to secure upright and impartial conduct on the part of the officer, or are you disposed to consider that the tendency is rather to induce him to be corrupt than otherwise?—I think so.

In point of fact, the view on which the principle of removal is founded is an erroneous one?—That is my view of it; if a man intends to be corrupt he will be corrupt in a month as well as in the course of four years. To be effectual it should be more constant; they should be removed like soldiers to make it effectual, otherwise it does no good.

After a longer period?—For a shorter period; there should be continual removals, but that would be almost impossible. Now there is another part of this system of removal that I object to: this system of removal extends to officers—no further. The supervisors are not subject to removal unless on complaint: for instance, there is a supervisor now at Brentford, and another recently at Wandsworth, that have been there a number of years. They have been there ever since I came first to England; some supervisors have been twenty-six or twenty-seven years in their situations.

Do your remarks apply to the three kingdoms; do you think it could be so in England as well as in Ireland?—Yes; indeed everywhere.

And you are not afraid of a man getting, by acquaintance, into a collusion with the trader?—If he is inclined to it, a very short time will be sufficient to do that; what I dread is the system of removal making it a matter of necessity.

Your dread is, that it would make a man who is honest and well-disposed to become a dishonest man?—Yes; to become corrupt.

And who, if left quietly in his station, would go on fairly and become a very good officer?—Yes: for instance, a man having three or four children, he may be able to get them apprenticed in the town in which he is known; but if he is taken forty or fifty miles away, he has not then the same chance of providing for his children as he would in a town where he was known. I am speaking either of boys or girls.

Then taking the whole thing into consideration, with reference to the means the officer has of living upon his salary, the salary is, in point of fact, much greater value to him when left in a settled state than when he is removed?—There is no doubt of it.

That is, supposing there might be complaints now of its being too small, a great deal of the complaint would be altogether removed, if it was not for the principle of changing him?—It must lessen the value of his salary to the man: a man in a town that he knows the habits of can live cheaper than he can in a strange place. On this point most of us agree.

You mean most of the surveying-general-examiners?—Yes; with whom I have conversed on the subject.

Has it ever been brought under the consideration of the Board to make a change in their present plan of removing?—Not to my knowledge; but I think it has been done. I think I heard Mr. Hetherington say that he opposed the system, and that Lord George Seymour was quite surprised at his doing so; for he thought it was a perfect system.

Are you at all acquainted with the opinions of any of the collectors?—No, not at all; it is attended with a great deal of expense; for a man is not suffered to go back to the place where he has been instructed, or where he was born. I think a man who goes among his connection has a much better chance and opportunity of getting information than he would going a stranger into a strange country.

Extract from a Letter of Mr. JAMES GALBRAITH, Officer of Excise.

22*d May*, 1833.

The only reasons ever I could learn for removals, were 'to render officers more independent, and put a stop to connivance with traders.'

My opinion is that removals in no instance do good, and in many instances create the very evils that they are intended to prevent. For it may be asked, is four years the time at which an Excise officer begins to be unfaithful?—Every one is aware that in as many weeks, where people come into such close contact as trader and officer, the fidelity of the latter will nearly be proved.

It is obvious from the limited income of an Excise officer, few or none of them can save money; now when he is ordered to a new station, which must always be at a considerable distance, he has in the first place to be at the whole of his expenses for his removal—he comes to a strange place—his means exhausted. Is not the person that he is every day coming in contact with, viz., the trader, the individual to whom he would most likely apply for money or provisions?—Thus, at the first, he is laid under an obligation which even the payment of the debt cannot remove.

Although the general expenses of removals are refunded by government, yet the person removed incurs expenses which are never refunded, and for which he could not apply: these arise from incidents in his household establishment before and after removals.

In the Highlands, Ross-shire, where I was employed part of my time in the preventing of smuggling, removals give the greatest satisfaction to the smuggler; for, during my first six months, owing to my ignorance of their habits, I could make very few detections; afterwards they increased gradually, until I had the satisfaction to see them as gradually decline. From correspondence with a friend afterwards, the smugglers were again at their old system, and would no doubt continue, until my successor got properly acquainted, as is always the case in Highland districts. Thus, besides the inconvenience and expense of the removals, the revenue must suffer from an increase in illicit practices.

The train of evils that follow to the officer are incalculable: I will take the liberty to name a few, to which many more might be added.

Suppose a person with a family, some of them apprentices, the father is removed, and the youth left to his own discretion, in many instances from the novelty of being his own master, and the temptations that everywhere abound, he not unfrequently becomes an additional burthen to his parent, and of little or no use to society. It is also very hurtful to the younger branches, who may be at their education, changing the system, and by that means never getting any complete. My own experience furnishes numerous instances of inconvenience and losses sustained by removals; but as I write not for the bettering of my own condition merely, but humbly to give my opinion of the system generally, I will not trouble you with an account of them.

The number of country officers removed in 1834 was 1,271, and the amount of the expenses incurred in their removal was 5,312*l.* 12*s.* 5¾*d.* Appendix No. 55.

The following is the evidence of Mr. Hetherington respecting the divisions of districts of collectors and supervisors:—

With regard to the divisions of supervisorships and collections, can anything be done so as to make the duties in them more equal?—We do so continually. I dare say, now, that we have twenty schemes under consideration. It is a general principle that wherever a supervisor or collector can discover that they can dispense with an officer, it is done; and if the business gets too weighty, they then submit schemes of the business and propose an additional officer; and it is the duty of our men when they are out upon survey to recommend it, and then a scheme comes up for us to examine; and we get the maps and see that they are laid out in such a manner that they can be properly performed.

Is the arrangement of the collections good?—That is just done in the same way.

Is there not something requiring alteration in the London district. Do not some traders that live in London go out of London to pay the duties, while some that live at a distance from London come to London to pay theirs?—That arises out of the distinction between 'within the Bills' and 'without the Bills.' I have often thought that might be improved by paying no regard to that distinction, but just to survey London in the same way as they would survey Liverpool or Bristol. But in all towns, and particularly in improving towns, if we regulate the business this year, before the end of the year we are forced to have a new arrangement, in consequence of one trader leaving off and another beginning; and that must be watched by the local officers.

In the district of the Chief Office some change is clearly necessary. At present traders who reside just beyond the extremity of Southwark have to pay their duties at Greenwich; those who reside near Croydon have to pay their duties at the Chief Office; those who live in one part of the parish of St. Pancras are in the Hertford collection, while those who live in another part are in the district of the Chief Office.

Revenue Police.

The Commissioners of Excise, in describing the surveying establishment in their Report of 1831, have not given an account of the numbers and expense of the revenue police, although a part of the establishment for the administration of the laws and regulations for collecting the Excise duties in Ireland. Sir Francis Doyle says, in his evidence, 'they may be considered as an auxiliary force, con-' cerned in the collection of the revenue.' The following return shows what the numbers and expense were of this force in 1835:—

A RETURN of the Revenue Police, Number of Officers, Men, and Annual Expense, of the Establishment for all Charges in 1835.

NUMBER OF OFFICERS AND MEN.

2 Inspectors.
69 Lieutenants.
4 Supernumerary Lieutenants.
70 Serjeants.
895 Privates.

ANNUAL EXPENSES.	£.	s.	d.
Pay	32,923	17	10¾
Clothing	24	3	2
Arms	344	9	1
Ammunition	26	3	9½
Rent, and other Expenses of Barracks	4,311	7	6½
Postage, Stationery, &c.	625	9	4½
Expenses of Carriage	32	14	11½
Do. Boats	127	9	2
Medical Bills	578	18	11½
Expenses of Witnesses	47	2	7
Allowance to Crew of the Chichester Revenue Cutter when doing duty on shore in aid of the Police	129	15	2
Miscellaneous Payments	19	12	7
Total	£39,191	4	3½

Appendix No. 28 *a*. It appears by a subsequent return that the total cost of clothing when last issued was 2,703*l*. 12*s*. 1*d*.

The origin of this force and its services have been described in our Reports on British Spirits. In one of them we gave it as our opinion, that such a force ought never to have been established; and we showed that, in attempting to promote the objects for which this part of the establishment was formed, no effects have been produced in any degree commensurate with the expense with which the maintenance of this force has been attended.

Further information which we have received from persons, who from their situations and professions are perfectly qualified to form accurate opinions on the services of this force, leads us to be still more fully convinced of the inexpediency of continuing it; but before we make any observations in addition to those we have already made, we beg to insert some extracts from our former statements:—

Seventh Report, Part 2, p. 27. The title of 'Revenue Police' would lead to the expectation of an institution generally applicable to the service of the public revenue; instead of which, it is to be observed, that the force in question is confined to the protection of a single head of duty, against one only of the numerous practices by which it is evaded, and that Ireland is the only part of the kingdom in which it is established. It should be recollected also that this force is not a substitution for, but an addition to, the other means of collecting the Excise revenue, which exist in Ireland to the same extent as in Scotland and England; and it is to be observed that the former part of the kingdom has, in two respects, great additional means available for that purpose which are not possessed by the latter. These consist, first, in the institution, peculiar to Ireland, of a numerous body of police or constabulary, stationed in every part of the country for the express purpose of enforcing the general execution of the laws; and, secondly, in the establishment, on a much more complete and extensive scale than is adopted in the other parts of the kingdom, of a highly efficient Custom-house coast-guard, by which the whole island is surrounded, composed of officers and men, kept constantly on the alert, and peculiarly well adapted for the suppression of all infractions of the revenue laws.

It seems proper that these circumstances should be borne in mind, when the continuance

and extension of the revenue police is called for, as if it were a part of the ordinary revenue establishments of the kingdom at large.

In the former part of this Report we have collected a great variety of evidence on the subject of illicit distillation in Ireland, from which it will be seen that that practice has, within these few years, prevailed to a great and increasing extent; the causes to which this increase is attributed are various, according to the different views of the numerous witnesses whom we examined on the subject, but in our opinion the greatest weight of testimony rests with those who describe the increase of the practice as simultaneous with, and principally attributable to, the increase in the rate of duty; although other causes alluded to, such as the late abundant harvests, and the generally disturbed state of the country, may have contributed to extend the evil. It will be further found, from the examinations already referred to, that the efforts made by the department of Excise towards the suppression of the practice has been, in great measure, confined to the employment for that purpose of the revenue police, which force has, within the last few years, been increased to more than double its former amount. The mere fact, however, of the continued increase of illicit distillation, in all those districts in which the revenue police now is, and for a considerable period has been stationed, renders it sufficiently evident that this force, in its present state, is not to be relied on as a means of prevention; and it would seem to follow, as a necessary conclusion, either that there was something in the constitution and character of this establishment which rendered it ill adapted for the purpose for which it is professedly maintained, or that the failure may be ascribed to some defect in the manner in which the exertions of the force have been directed or applied to that purpose. Our inquiries during our visit to Dublin were directed to both these points, and we proceed to state the general results of those inquiries.

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Seventh Report, Part 2, p. 28.

One of the prevailing objections attending the employment of the revenue police in Ireland certainly appears to be, that it has superseded every other kind of exertion which might be used in suppressing the practice of illicit distillation, and that the department of Excise, though it has still on its establishment the several descriptions of supervisors, surveyors, and riding officers, to whom the duty of suppressing this practice was formerly committed in Ireland, as it still is in England and Scotland, does not appear to have made any use of these auxiliary means for that purpose. We have also already intimated that the other descriptions of police in the public pay in Ireland, the constabulary and coast-guard, although peculiarly well adapted for this service, are left wholly unavailable. On this point, Mr. Pape, the collector of Dublin, (to whose information and opinion we have already stated that peculiar attention is due,) says, 'I am told the constabulary and the coast-guard, when they come in contact with the revenue police—sometimes they are in almost immediate contact—the coast-guard have got one station, the revenue police another station, and the constabulary a third, almost together, and none but the revenue police will take cognizance of illicit distillation, though they are all equally cognizant of it. I think the whole force ought to be obliged to give their assistance in such matters: the revenue police find it difficult to enforce the law in some instances, I am informed, and cannot avail themselves of assistance, when close at hand.' Mr. Saurin, the solicitor to the department, concurs in this view, and describes it as 'a great anomaly in Ireland, having two bodies of police for enforcing the law, the constabulary police and the revenue police, perfectly distinct, so that the constabulary police are not allowed to assist the others, except under certain circumstances.' The several other collectors from various parts of the country, whom we examined in Ireland, though they differ in some respects in opinion as to the degree of the efficiency of this force, all concur that in its present state it cannot be relied upon for an entire suppression of the evil.

Mr. Thomas Gill, collector of the Drogheda district, states 'that illicit distillation has been gradually increasing for three years; that when he got charge of the Drogheda collection first, in November, 1830, there was only one police force stationed in the whole collection at that time, and it (illicit distillation) did not exist to the degree it does at present, but there have been three placed in my collection since that period;' but he adds, that, notwithstanding this increase of force, 'the practice has been gradually increasing during the last three years, in defiance of every effort made to prevent it;' such efforts having consisted in the additions made to the revenue police, as before mentioned.

Mr. Crowther, collector of the Londonderry district, in which were stationed eighteen parties of revenue police, after stating his belief that illicit distillation was actually increasing very much, and being asked what efforts have been made to keep it down, answers, 'nothing but the police of course:' he adds, that the regular Excise officers do not interfere beyond giving information, and that the police frequently apply to the constabulary, but that they refuse to act with them.

Mr. Norman Ashe, collector of the Galway district, also describes the great increase of illicit distillation within the last few years, notwithstanding that he has four parties of police in his collection.

Mr. Thomas Wright, collector of the Foxford district, after describing the great prevalence of illicit distillation in his district, and stating that he has six parties of revenue police stationed there, on being questioned as to the activity of the police in discharging their duty, answers, 'I can hardly speak to that—there is no particular inducement to them to make detections of stills—they receive rewards for the spirits seized, and also for the prisoners made, but there are no rewards paid for detecting stills; consequently I doubt whether they are so active as they would be if rewards were paid thereon.' On being asked whether he thought the Excise police could put a stop to illicit distillation, he answers, 'No, I do not think they

ever can; they may check it in some degree, but as to their putting a total stop to it, it is, in my opinion, impossible.'

The principal distillers of Ireland, whom we examined on the subject of the revenue police, concur generally in the representations and opinions which are above quoted from the examinations of the collectors. By the deputation from the Irish distillers, whom we examined in London, it is distinctly stated that, in their opinion, the revenue police, as at present constituted, 'are of no use.'

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In the observations and extracts which are above submitted, the failure of the revenue police to effect the purpose for which it was instituted will be seen to be attributed to causes which seem to be inherent in an establishment of that kind acting separately and independently of any auxiliary means of support. Amongst several of the persons, however, whom we examined, we found a strong opinion to prevail, that in addition to the objections of a more general nature to the constitution of this force, the failure in effecting its object may also be in some measure attributed to the manner in which its efforts are directed, and especially to the description of persons who are employed in it.

Mr. Saurin, in the examination already referred to, expresses his opinion 'that the officers are not of a class of men that it would be desirable to have commanding such a force, being in many instances of a very low rank in life;' and he thinks that the officers should be of a similar class of men to those of the preventive water-guard and of the constabulary, who are generally half-pay officers of the army.

From the examination of Mr. Halliburton, also above referred to, it will be seen that on his coming (in the year preceding) to his collection, he found, from his observations on the performance of the officers generally, that there were some of them not competent to discharge their duties.

Seventh Report, Part 2, p. 34.

The respective dates of these representations, and the amounts of the increased expense of the additions to the police thereby recommended and sanctioned by your Lordships, are as follow, viz.—

Date of Representation.	Increased Expense.	Date of Treasury Authority.
22d October, 1831 . . .	£2,365 16 9 . .	3d November, 1831.
15th March, 1832 . . .	3,000 0 0 . .	5th April, 1832.
29th January, 1833 . .	6,700 0 0 . .	5th March, 1833.
20th November, 1833 . .	3,707 7 6 . .	16th December, 1833.

It will be observed, that the last of these additions to the police force was recommended on the 20th November, 1833, more than three months prior to which period, viz., on the 7th August, 1833, a very important report appears to have been made to the Board of Excise by two of its most experienced officers, Mr. Logie and Mr. Steel, in which, after entering into very full details illustrative of the beneficial effects of a low rate of duty, combined with an effectual distillery law, if faithfully enforced, there is the following important paragraph upon the subject of the revenue police.

'We have taken an account of the seizures made of illicit stills at three periods since the new law came into operation, at the first of which illicit distillation was represented by the official reports to prevail to a very great extent, and which the numerous seizures prove. They also state it to have been *nearly suppressed* at the second period, and at the third to have greatly *increased*.

	Stills seized.	Distilleries destroyed.	Number of Police-parties employed.
Year ending 5th January, 1826 . .	2,418 . .	8,558 . .	32
„ „ 1830 . .	960 . .	2,578 . .	38
„ „ 1832 . .	729 . .	1,500 . .	52

'Were an opinion to be formed of the state of illicit distillation in the year ending the 5th January, 1832, from the very few seizures made in that year as compared with 1826, we should say it had greatly decreased; but all accounts state the contrary to be the fact; and though the accounts of last year ending the 5th January, 1833, which we have just seen, show 974 stills to have been siezed, and 2,299 distilleries destroyed, those comparatively few detections have been made by a greatly increased police force, which, in the year ending 5th January last, consisted of fifty-seven parties, *twenty-five more* than were employed in the year ending 5th January, 1826. It would therefore appear the attempt to check illicit distillation by physical force alone, even when the duty on spirits was low, has completely failed; and we are of opinion, that if it could have been effected by the revenue police, under their present regulations, they must have succeeded in the county of Donegal from their numbers, as there are *twenty* parties placed in that county, and those in the most judicious situations that could be selected for the suppression of smuggling, independent of the party stationed in the city of Derry, whose exertions are almost exclusively directed to Donegal. Notwithstanding this ample force, and the advantageous stations which the different parties occupy, illicit distillation has greatly increased in that county. Some change, therefore, appears to be essentially necessary in the regulations under which the still-hunting duty is now carried on in Ireland, for it is quite useless to be daily augmenting the police establishment, now increased to sixty-four lieutenants and eight hundred and fifty-six serjeants and men, when no beneficial result is likely to be produced thereby.

'An opinion more strongly corroborative of the views which we have stated upon the subject,

or more strongly borne out by the actual stated facts, could not, we think, have been expressed by the experienced officers from whom it has emanated; and the result of our own investigations will, we think, have sufficiently proved it to have been deserving of greater notice and consideration than it appears to have met with on the part of the Board of Excise.'

* * * * * *

After the observations which we have already submitted on the establishment of a revenue police in Ireland, it is hardly necessary to state to your Lordships that the result of our inquiries into the subject is a conviction that such an establishment ought not to have been formed, but that it should have been left to the department which is charged with the execution of those laws, which create the offence against which the efforts of this force are directed, to provide or suggest means for enforcing the observance of the law, in a manner more consistent with the usual course of its administration, than by the formation of a military force to be exclusively applied for that purpose.

With respect to the constabulary force we have not had the same opportunities of obtaining information from the persons more immediately concerned with its direction and management; but sufficient explanation will be found as to the reasons which have prevented the co-operation of this force with the revenue police in the examinations above referred to, of the deputy-chairman of the Board of Excise and of the inspector of the police. In reference to this point, Mr. William Plunkett states, 'The regulations for the guidance of this force (the constabulary) do not admit of their co-operating with the revenue police in suppressing illicit distillation. At the formation of the constabulary police it was objected that if they were to act with us in the suppression of illicit distillation, it would render them unpopular in the country; latterly, upon reconsideration of the subject, the law officers have defined the exact limits and occasions on which the constabulary force may interfere in aid of our people:—if a breach of the peace is apprehended by a revenue police officer going to execute a warrant, he may call upon the constabulary force to attend to protect him, but they are not to interfere in any manner in his duties as an officer of Excise in the suppression of illicit distillation.'

Without further information as to the circumstances which attended the formation of the constabulary force, we will not venture to express an opinion as to the expediency of the regulations in question at the time they were made; but whatever may have been the necessity for them at that period, we apprehend that no sufficient reason can at present exist for continuing, as part of the permanent regulations of this force, that provision which restrains a body of men, raised and formed expressly for assisting in the general execution of the laws, from giving such assistance in one of the most prevalent instances of infraction of the law, on the ground that their interference in such cases would diminish their popularity. We accordingly recommend that measures should be taken for securing the co-operation of the constabulary, as well as of the coast-guard, in seconding the exertions of the revenue police.

In concluding these observations on the revenue police, we recommended that no augmentation of the present establishment of revenue police should take place; and that the regulation which prevents the interference of the constabulary with the revenue police shoud be annulled; and that it should be considered as a part of the duty of the constabulary upon all occasions, when not engaged on other actual duty, to aid the exertions of the revenue police.

We also added another recommendation—namely, that measures should be taken for combining the coast-guard with the revenue police, and for placing the whole under the command of one officer. But we made this latter recommendation expressly with the intention that the arrangement should be a provisional one, having accompanied it by saying, that it ought to last only 'so long as it should 'be deemed expedient that any portion of the revenue police should continue.'

At the time we made the Report, from which the above extracts have been taken, the plan of endeavouring to suppress illicit distillation in Ireland by reducing the duty on spirits had but recently received the sanction of the Legislature. It was doubtful, therefore, whether this plan would succeed without the aid of some other measures; and under this circumstance we considered it prudent not to propose the immediate reduction of the revenue police, but the re-formation of it. But now, seeing that the experiment of the reduction of the duty on spirits has had a full and fair trial, and that the result is, that it has answered the intended purpose of suppressing illicit distillation, the grounds on which the measure of establishing a revenue police was originally founded, and the various augmentations of it from

time to time made, have been taken from under it; and there does not, so far as illicit distillation is in question, exist any justification for continuing it.

The quantity of spirits brought to charge in Ireland in 1835, over and above what was brought in 1831, 1832, and 1833, the years preceding the reduction of the duty, removes all doubt as to this reduction alone having been the cause of suppressing illicit distillation.

The following table shows the quantities brought to charge, and also the duty which has been received in the five last years :—

A RETURN of the Quantity of Spirits, British, brought to charge, with the Amount of Duty, in Ireland, in each Year, since the Year 1830.

		Brought to Charge for Consumption in Ireland.			
		Gallons.	Amount of Duty.		
			£.	s.	d.
Years	1831	8,710,672	1,451,778	13	4
	1832	8,657,756	1,442,959	6	8
	1833	8,168,596	1,361,432	13	4
	1834	9,708,416	1,369,310	12	8
	1835	11,381,223	1,327,809	7	0

By this table it appears that since 1833 there has been an increase in the quantity brought to charge of 3,212,627 gallons, and that the loss of revenue which has taken place in consequence of the reduction of the duty of 1*s.* a gallon has only been 33,623*l.* Nothing, therefore, can be more complete than the success of the experiment has been of reducing the duty; and every pretext is evidently removed for continuing the immense expense of 40,000*l.* a year in maintaining the revenue police.

The opinions which we expressed in our former Reports, that the existence of the revenue police was attended with little or no practical effect in increasing the quantity of spirits brought to charge in Ireland, is, as we have already stated, confirmed by the opinion of the deputation of distillers examined by us in Dublin. On the presumption, therefore, that the view thus taken of this subject is the correct one, it will follow that, if our suggestions for the entire discontinuance of this force had been carried into effect, simultaneously with the reduction of the duty, the result would have been that, in the last year of the above return (1835), the receipt of revenue at the reduced duty would have been very nearly the same as the receipt of the year immediately preceding the reduction, since the amount of revenue appearing to have been lost in consequence of the reduction happens to have been within a little of the precise amount of the annual expense at which the revenue police is maintained. But even although our opinion as to the inefficiency of the force in question for the objects for which it was formed, or our anticipations as to the suppression of the practice of illicit distillation, should not be completely borne out by the results which have hitherto occurred, still there can be no doubt, on a consideration of the facts to which we have referred, that in deciding upon the adoption of measures for the further suppression of the practice in question, a further reduction of duty, and not the employment of revenue police, is the remedy to be looked to; and, we may add, that if in the present case the remedy of reducing the duty may have not proved completely so effectual, it is because the experiment has not been carried so far as it might have been.

Our recommendation for an immediate reduction of duty, it should be observed, extended to Scotland as well as Ireland; and on a consideration of all the circumstances attending the question in both parts of the kingdom, and more especially on a consideration of the probability of our suggestions being adopted, we thought

it better to confine our proposal to a repeal of the two additional rates which had been imposed since 1826, thereby bringing the duty to the rate at which it now stands in Ireland, viz., 2*s*. 4*d*. the imperial gallon. It will be seen, however, on reference to several of the examinations of distillers and officers of Excise in Ireland, contained in the Appendix to our former Report, that a strong opinion was expressed as to the propriety of carrying the reduction still further; and it was insisted that, in order to eradicate the practice of illicit distillation by depriving the smuggler of the means of competing with the legal trader, the duty, at the utmost, should not be above 2*s*. on the imperial gallon. We have called attention to this evidence contained in our former Report on this point, for the purpose of showing that in case circumstances shall arise which shall occasion a revival of illicit distillation in Ireland, a means may be resorted to for its suppression, which, in our opinion, confirmed by that of many practical men, will be much more effectual than any employment of the revenue police.

In asserting that the revenue police has been of no efficient use in suppressing illicit distillation we feel convinced that we do so, without incurring the risk of asserting what is not well-founded; for if the successive augmentations which, from time to time, have been made to this police are looked at, it will be found that illicit distillation suffered no diminution in consequence of them; and that it never was more universal or more openly carried on than it was during the year 1833, the year immediately preceding the reduction of the duty. We believe that no experiment has ever been made for the checking of smuggling, which on trial has proved to be so complete a failure as the experiment of giving force to the Excise laws in Ireland by an armed revenue police.

In some of the official returns, relating to the employment of this force, it has been stated that the police has been of service in suppressing illicit malting. From the great extent to which this traffic is now carried on in Ireland, some extraordinary effort seems to be necessary to be made to stop it; and therefore it is probable that, in consequence of the official returns above referred to, as to the services of the revenue police for this purpose, the prevalence of illicit malting may be made a ground for the continuance, and perhaps the augmentation of this force, when it can be no longer required for the suppression of illicit distillation.

The reason which we have given for our opinion of the inapplicability of this force as a means of prevention in the one case will be found to apply in an equal degree to the other, and we accordingly see no reason for coming to a different conclusion from that which we have already expressed as to the expediency of discontinuing this part of the establishment; and we do not hesitate to foretell, that if a contrary opinion should be acted upon, and should lead to the continuance or augmentation of this force, it will prove of as little use in suppressing illicit malting as it has been in suppressing illicit distillation.

We are of opinion, in consequence of the facilities which exist in Ireland for evading the malt laws, and carrying on an illicit trade throughout the interior of the country in unlicensed houses, coupled with the strong temptation the duty presents for committing fraud, that some steps should be taken to assist the Excise officers in apprehending the parties who are guilty of violating the laws. But a much more economical and effective mode of giving such assistance than employing a separate revenue police may at once be secured by resorting to the constabulary force. The 7 and 8 Geo. 4, c. 53, contains the following clause relative to Great Britain:—'And be it further enacted, That all justices of the peace, mayors, 'bailiffs, constables, and all His Majesty's officers, ministers, and subjects, serving 'under His Majesty, by commission, warrant, or otherwise, shall be aiding and

'assisting, and they are hereby respectively required to be aiding and assisting to 'every officer of Excise in the due execution of any act or thing required and 'enjoined by this Act, or by any other Act or Acts of Parliament, relating to 'the revenue of Excise, to be done; and all such persons who shall be so aiding 'and assisting unto any such officer of Excise as aforesaid, are and shall be de-'fended and saved harmless by virtue of this Act; and if any such person shall be 'sued or prosecuted for or on account of any act, matter, or thing, by such person 'done in giving such aid and assistance, every such person shall and may plead 'the general issue, and give this Act and the special matter in question in evidence 'in defence in such behalf.' The assistance which is here given to the Excise officers in Great Britain is infinitely more necessary to be given to them in Ireland; but, as we have before explained, the Irish constabulary force is prohibited from acting in revenue cases. This regulation, in effect, is, in its operation, nothing less than a suspension of the powers of the Excise laws, so far as they ocntain provisions for suppressing illicit malting; because in Ireland the Excise officer cannot act in the open country without the help of the civil power. The constabulary force consists of 7,694 men and officers, and is posted in small barracks, at no great distance from each other, over the whole of Ireland. There is no doubt entertained by those who are fully competent to form a correct opinion on the subject, that if it were authorised to assist the Excise officers, and if proper instructions were given to those officers and to the chief constables, illicit malting would soon be very considerably diminished.

The following is taken from a return laid before the House of Commons in the course of the present Session :—

SUMMARY FOR 1835.

4 Inspectors General.	
1 Superintendent, County of Dublin.	
10 Resident Magistrates.	
155 Chief Constables, 1st Class, including Sub-Inspectors.	
59 Do. 2d Class.	
1,232 Constables.	
6,233 Sub-Constables.	
7,694 Total.	
277 Horses.	

	£.	s.	d.
Total Expense . .	314,071	18	3
Expense of Peace Preservation Force	31,824	17	4
Salaries and Allowances of seven Stipendiary Magistrates .	4,739	0	0
Total . . .	£350,635	15	7

This measure of prohibiting the Irish constabulary force from assisting the Excise, if examined with reference to its effect on the public revenue, will be found to be of very serious importance. According to the evidence of intelligent witnesses, not less then two-fifths of the malt made in Ireland is made without any duty being paid upon it.

As we have reason to believe that since this calculation was made the illicit practice has been progressively extending itself, there can be little doubt that the proportion of duty evaded would now be found to be much larger.

When we take into consideration the large portion of the revenue arising in Ireland which is thus actually lost, and at the same time the serious injury which is thus permitted to be inflicted on the legal maltsters of that country, we apprehend there can be no hesitation in making use of all the means which may be made available for the prevention of this loss and injury: the constabulary force, from their general dispersion through the country, and their extensive local information, appear to be peculiarly well adapted for such a service; and there can be no doubt that their employment, in co-operation with the officers of Excise under an efficient system of combined direction, would lead to the detection and punishment of

offenders to such an extent, as to give an immediate and general check to the illicit traffic, whilst the fair trader would receive the protection to which he is entitled: we have also strong grounds for believing that, by such an application of the constabulary force, the general advantage to the revenue, as well by securing the payment of a large portion of the malt duty now actually lost, as by saving the heavy annual expense of maintaining the revenue police, would prove to be no less on the whole than an addition of from one to two hundred thousand pounds a year.

The Commissioners of Excise.

The Board of Excise consists of seven Commissioners. The chairman has a salary of 2,000*l.*; the deputy chairman of 1,500*l.* and the other Commissioners have 1,200*l.* each. The following extract is taken from 'The Detailed Statement:'—

By this Act, 7 and 8 Geo. 4, c. 53, as well as by patent, the Commissioners are intrusted with the collection and management of the whole of the revenue of Excise of the United Kingdom of Great Britain and Ireland, subject, however, in all things relating to the execution of their duty, to the authority, direction, and control of the Lords Commissioners of His Majesty's Treasury. They, the Commissioners of Excise, are also required from time to time to appoint such collectors, subordinate officers, accountants, clerks, and assistants, as to them shall seem requisite; and to allow and pay to the persons so appointed, and to any other person or persons for charges necessarily arising in the collection or management of the Excise, such money and allowances as shall be conformable to any rules or directions received from the Treasury, for their guidance in that behalf: provided that the number of each description of officers and persons so to be appointed shall not in any case exceed the number fixed by general warrant or order from the Treasury.

The Commissioners are also required to collect all and every part of the revenue of Excise, and to keep separate and distinct accounts thereof respectively at the Chief Office of Excise in London. They are also to set forth, in such accounts, the amounts respectively charged and collected, and remaining in arrear, of each of such duties, and other parts respectively of the said revenue; and of the several payments made or allowed by such Commissioners for or in respect of such duties and other parts of the said revenue respectively; and of the expenses respectively of the collection or management of the revenue of Excise; and of all other payments and expenses made or incurred on any other account whatsoever: and they are to render and furnish to the Lords of the Treasury such accounts when and so often as the same shall be directed or required.

All collectors, receivers, or other persons throughout the United Kingdom intrusted with the collection of the Excise, are required to collect, pay, and remit the same, whether duties or any other sums of money, in such manner and form, and at such times, as the Commissioners of Excise shall order and direct.

And with respect to all money or bills which shall be paid or remitted to the Commissioners themselves at the Chief Office, they are to pay over to the Receiver-General of Excise every day, or in such other manner as the Treasury shall direct, all money, and indorse and deliver over to him all bills of exchange, &c. for the payment of money, which shall from time to time be collected or received by, or paid or transmitted to such Commissioners for or on account of the duties or revenue of Excise, except only the necessary charges paid of collecting, receiving, levying, managing, paying, and accounting for the same, and all other payments legally made thereout.

These are the principal provisions of the law describing the duties and powers of the Board, so far as relates to charging and collecting the revenue of Excise, making payments out of the gross receipt, and delivering over to the Receiver-General of Excise the balance which remains.

The Report of the Commissioners gives the following description of their duties:—

We proceed now to offer to your Lordships some observations upon the duties which devolve upon the Board at large, and upon the individual members of it.

The whole administration of the laws and regulations which constitute the general system of Excise is by Act of Parliament vested in the Commissioners. Of the extent of these laws and of the great increase of business which has taken place of late years some idea may be formed when it is known that, from the first establishment of the Excise till the year 1801, the number of Acts of Parliament amounted to 220, and since that period upwards of 400 Acts have been passed affecting this revenue. Most of these statutes necessarily contain many minute and complicated provisions, adapted not merely to the principles and processes of many important manufactures, but to the counteraction of the dishonest artifices of those traders who are interested in evading the law, and are actively engaged in the prosecution of their fraudu-

lent objects. The regulations prescribed by these Acts, and which constitute what is termed the practice of the department, form in themselves a body of laws which extend in their operation not only to the traders who are immediately within their scope, but in some degree, and at some time or other, to the transactions of all classes of the public. The administration of such laws, which are necessarily obnoxious to many persons, and which confer very extensive and summary powers, involves a high degree of responsibility, and great discretion and delicacy are required in adapting their numerous provisions to the fair interests of the traders and the public. The revenues of Excise, which in the last year amounted to 22,350,000*l.*, are, as your Lordships are aware, derived from many sources, and the duties are levied annually upon upwards of 24,000 manufacturers, whose operations are constant for the most part, and require unremitting vigilance.

Another class of traders which are made subject to the regulations and survey of this department, with a view to the protection of the revenue and of the fair trader, are the dealers in various imported articles which are chargeable with high duties of Customs: the number of these traders together amounts to upwards of 500,000; to all of whom the slightest impediment or obstruction in the ordinary course of their business, or the least misapprehension or misconduct on the part of the officer, form the grounds of immediate representation or complaint to the Board, requiring prompt and attentive consideration.

To these extensive duties is superadded a responsibility for the general discipline of the service, involving a systematic examination by individual members of the Board of the performances and proceedings of upwards of 7,000 officers, dispersed throughout the country, in the discharge of various intricate and, it may be added, obnoxious duties.

Of the multiplicity of business which thus comes before the Board some idea may be formed by the following outline of its course and distribution.

1. *Correspondence* with all officers and with the traders and the public throughout the United Kingdom. All letters are read in the presence of Commissioners, and immediate orders issued upon such as it is not thought necessary to reserve for the consideration of the Board at large. The number of letters under this particular head despatched in the course of last year, for which the orders of the Board had been previously taken, has been stated in a preceding part of this Report at upwards of 69,000. The daily average would thus amount to no less than 230, whilst in the year 1821 (previously to the augmentation of the number of Commissioners from nine to twelve) the number of letters despatched under the same head was 38,132, and the daily average upwards of 104.

2. *Treasury Business.*—Comprehending the consideration of the numerous subjects referred to the Board by the Lords of the Treasury, and involving many intricate questions of general importance to the revenue and the public. Some estimate may be formed of the extent of the business under this head, by adverting to the number and progressive increase of the Treasury references and reports, as shown in the following statement, viz.—

	1797.	1801.	1816.	1827.	1830.	1832.
References . . .	241	396	828	1,494	1,667	1,501
Reports	182	254	706	1,145	1,085	1,042

3. *Correspondence with other Public Departments.*—Principally the Board of Customs upon revenue matters.

4. *Matters relating to the Discipline of the Service*, viz.—the appointment, promotion, censure, removal, and discharge of officers. The examination of abstracts in which the daily performances of officers of every rank in the service are minutely recorded, and the investigation of charges for dereliction or neglect of duty.

5. *Reports of the Solicitors*, on a variety of cases referred to them, and specially those in which proceedings against traders and others in the Court of Exchequer are in question.

Connected with this part of the subject, and as an illustration of the system under which the duties are levied and brought into the Exchequer, it may be stated that although by law and the practice of the department the numerous traders under survey obtain, in many cases, a considerable extension of time for payment of their respective duties, the defalcations amount to a sum which, compared with the revenue charged, will, we apprehend, be deemed inconsiderable. In the last thirty years the duties actually charged amounted in the aggregate to upwards of 620,000,000*l.*, whilst the arrears for that period do not amount to 120,000*l.*

6. *Town Business*, or the consideration and despatch of the numerous petitions and applications from traders and the public residing in London and within the limits of the Chief Office.

7. *Consideration of Petitions* from persons confined at the suit of the revenue.

8. *Revenue Police.*—A distinct force, consisting of 480 men, maintained in Ireland for the suppression of illicit distillation and malting. Acting under peculiar regulations, its proceedings are regularly brought under the view of the Board, where the numerous questions relating to its establishment, pay, clothing, equipments, and rewards, are discussed and determined. This branch of the business, the whole of which has, since the dissolution of the

local Boards, been transacted at the Chief Office, has caused a great accumulation to the daily business of the Board.

9. Another branch of duty, and which is peculiar to this department, is the trial before the Commissioners of informations for offences against the Excise laws within the Bills of Mortality, and the hearing of complaints of overcharges, and applications for relief from payment of duty, in the summary court of jurisdiction at this office. These informations in the last year amounted to upwards of 1,200.

Various other duties are assigned to individual Commissioners, such as the examination of bills of exchange; of attendance-books, in which the daily attendance of every person in the office is registered; of the progress of the business in the several departments; of diaries, in which the daily proceedings of every officer throughout the United Kingdom are accurately noted.

Proofs from traders and other persons in support of their applications for relief; and the examination and signature of debentures upon which the drawback of duty on goods exported is paid.

Special committees are also formed for revising the laws from time to time, and for the investigation of special matters.

In referring to this statement of duties it would not be difficult to show that the labours and responsibility of the Board have been greatly augmented of late years by the general and progressive extension of trade; but it may be necessary to call your Lordships' attention to the effects of the arrangements which have been made within the last few years for placing the aggregate revenues of the United Kingdom under one central control and management.

In proceeding to state the observations which have occurred to us, as the result of our examinations of that part of the establishment which more peculiarly relates to the constitution and functions of the Board of Commissioners, it may be proper in the first instance to mention, that these observations may not in all respects be found to apply to the duties of the Commissioners, as described in their official statement and report. We have already had occasion to advert to the extensive effect which must be produced upon the business of the Board, as well as of every other branch of the department, by the important changes which have taken place since the commencement of our inquiries, and by those further changes, if adopted, which we have recommended; and accordingly, in our subsequent observations on the nature and extent of the business of the Board, we shall consider it in reference to its nature and extent under the operation of the changes above adverted to, and not in reference to what it was at the time when the official statement was prepared.

As we have recommended the abolition of all cautionary surveys, and the repeal of the duty on vinegar, the general effect of adopting these measures will be to limit the functions of the Commissioners to the management of the duties on auctions, bricks, British spirits, glass, hops, licences, malt, paper, and soap. But these duties, as it will appear from the following account, produced in 1835 the whole of the gross revenue, which amounted to 15,229,351*l.*, except 84,352*l.*; of which sum 26,502*l.* was received from vinegar, and 57,850*l.* from collectors' balances and other miscellaneous sources; so that the abolition of these cautionary surveys would not be followed by a loss of revenue.

A RETURN of the Gross Receipt of Excise Revenue in the Year ending 5th January, 1836, showing the Produce of each Duty.

Articles.	Gross Receipts.											
	England.			Scotland.			Ireland.			United Kingdom.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Auctions	215,171	2	0	19,766	17	11¼	10,838	11	8¼	245,776	11	7½
Bricks	395,080	7	8¾	8,945	11	7½	....			404,025	19	4¼
Glass	921,544	7	10¼	39,554	4	2	16,630	0	7½	977,728	12	7¾
Hops	333,856	3	6	....			....			333,856	3	6
Licences	847,259	8	11¾	124,564	12	0	146,212	17	3½	1,118,036	18	3¼
Malt	4,321,456	14	2¼	548,147	10	6½	260,294	13	11¼	5,129,898	18	8
Paper	742,101	13	3¼	126,915	18	9½	33,321	19	4¾	902,339	11	5½
Soap	891,647	6	7¾	82,451	11	9½	....			974,098	18	5¼
Spirits	2,155,531	9	4¼	1,467,514	15	3	1,436,191	7	5	5,059,237	12	0¼
Tea	59	12	7¼	....			....			59	12	7¼
Vinegar	25,871	0	8½	222	15	8	408	8	8	26,502	5	0½
	10,849,579	6	10	2,418,083	17	9¼	1,903,897	19	0¼	15,171,561	3	7½
Late Collector's Balances	....			....			918	12	0	918	12	0
Law Costs recovered	876	11	4¾	215	0	8½	1,811	11	8½	2,903	3	9¾
Fines and Forfeitures	10,726	4	11½	2,027	0	11¾	4,836	5	6¾	17,589	11	6
Produce of the Stock, &c. belonging to the late Scotch Excise Incorporation Fund, accounted for as Duties, per Act 5 and 6 Wm. 4, c. 72	....			36,379	4	9	....			36,379	4	9
Totals	10,861,182	3	2¼	2,456,705	4	2½	1,911,464	8	3½	15,229,351	15	8¼

We refer to this return as exhibiting the amount of revenue derived from the various heads of Excise duty up to the latest period, and after several of our recommendations for the total abolition of some duties, and for the reduction of others, have been carried into execution. We have submitted suggestions for further modifications or changes in nearly all the heads of Excise duty comprised in the above return; but we have every reason to believe that these suggestions, although some of them include proposals for a reduction of duty, so far from being, if adopted, the cause of any permanent diminution from the aggregate amount of revenue as above exhibited, will, on the contrary, from leading to the progressive increase in the quantities of Exciseable articles brought to charge (as has already been the case with respect to the important articles of British spirits and glass) be the means of ultimately augmenting that aggregate amount; whilst at the same time our recommendations will unquestionably be productive of a saving in expense of a very large sum on the establishment; and of most extensive relief to some hundred thousand manufacturers and traders.

The recommendations to which we especially allude as being calculated to produce an immediate and practical reduction in the general amount of business, upon which the various branches of the Excise establishment have been hitherto employed, are the following:—

1. The recommendation for the total abolition of the duties on stone bottles, starch, sweets and mead, stained paper, and vinegar. Of these all but the last have been already repealed.

2. The recommendation for the discontinuing of surveys and permits in the case

of those traders who are subject to the regulations and survey of the Excise, in consequence of dealing in various imported articles that are chargeable with Customs duties, and also of all cautionary surveys. The surveys on dealers in wine, tea, and vinegar, and of brewers, have been discontinued.

3. The recommendation for relieving the Commissioners of the business of printing.

4. The recommendation for discontinuing the distillery at St. Katherine's.

5. The recommendation for abolishing the revenue police.

6. The recommendation for abolishing the summary court of Excise jurisdiction.

7. The recommendation that the Commissioners of Excise shall no longer as such be classed among the accountants of the public revenue; and that they shall consequently be relieved from the duty of examining and endorsing bills of exchange, and other details of business which they are required to execute merely in their capacity of accountants.

8. The recommendation for relieving them from a great part of their present duty of attending personally to the reading of all letters and petitions, and of examining the diary books in detail.

9. The recommendations contained in the present and former Reports for reductions in various parts of the establishment, whereby the Commissioners will be proportionally relieved in their present duty of superintending the discipline of officers.

10. The recommendations for a general revision and consolidation of all the statutes now in force relating to the revenue of Excise; whereby the Commissioners will be relieved from a large portion of the duty (which they justly describe as being of a highly onerous character) of administering a body of laws contained in 620 Acts of Parliament.

11. The recommendation for the transfer of the business relating to the collection of the duties on Scotch and Irish spirits imported into England, and the greater part of that relating to the payment of drawbacks on exportation, from the department of the Excise to that of the Customs.

12. The recommendations contained in a subsequent page of the present Report for relieving the Commissioners of Excise from the duty of superintending payments for postage, stamps, and taxes on officers' horses.

The adoption of the recommendations, which are above recapitulated, cannot fail to have the effect of producing a positive reduction in the general amount of business at present performed in the department, and of causing a corresponding diminution in the present demand on the time, labour, and attention of the numerous persons engaged in the actual performance of this business, or in checking and superintending the performance of it. In addition, however, to the means thus pointed out of diminishing the business of the department, as it now exists, it appears to us that even after this business shall have been so reduced, the performance of that which will then remain may be materially facilitated, and the efficiency of many parts of the establishment improved, by the introduction of some further alterations of the present system in the several particulars to which we proceed to advert:—

1. That the official duties of the Secretary should be so arranged as that all those details of correspondence and other business to which we have before alluded, as properly belonging to his office, although now intrusted to other branches of the establishment, should be performed as part of the regular business of the Secretary.

2. That a branch of the Secretary's Office should be set apart for receiving all letters and petitions, to be there opened and registered.

3. That each document, after having been opened and registered, should be delivered to that branch of the Secretary's Office (or to such other office that has the charge of superintending the subject-matter to which it relates), in order that it may undergo such an investigation by the principal clerk, as may be necessary to collect and place all the facts of the case which it calls in question in a clear point of view.

4. If a document relates to a matter perfectly simple in its nature, then the principal clerk to dispose of it; but his decision to be approved of by the Secretary.

5. If the document relates to a matter not of a perfectly simple nature, then the principal clerk to draw up a short report upon it, setting out the facts, and his opinion as to the decision which ought to be made on it, and to send this report to the Secretary: the Secretary to examine the case, and, if one not of great importance, to decide upon it; but if one of great importance, to lay it with his opinion in writing before the Chairman.

6. With respect to the diary books, the discipline of officers, reports, and all other matters on which the head of the department has to make a decision, the same course of preparatory examination to be gone through by subordinate officers, before each case is brought forward for decision.

The plan here suggested is founded on the principle of allowing no decision to be made on any matter, until after the fullest investigation by competent subordinate persons of all the circumstances connected with it. In this way correct decisions will be given, and the head of the department will be relieved from wasting time in the labour of going through the details on which they are founded.

An arrangement for the conduct of business, on a system nearly similar to that which is above described, has been successfully carried into practice by most of the great public departments. A description, which we obtained from the War Office, of the practice of that office, is given in the Appendix; from which it will appear that the details of the system there described correspond with the proceedings which we have here pointed out as the best adapted to the conduct of business.

Appendix No. 9.

In a former part of this Report we quoted a part of the evidence of the Chairman of the Board, by which it was shown that the Commissioners followed a general rule of not giving answers in writing to the letters and petitions of manufacturers and traders.

We have already had occasion to remark upon this practice, as being peculiar to the department of Excise; and as the observance of such a rule, whilst it affords an important feature in the general system under which the superintending authority of that department is administered, must also extensively affect the interests of the numerous classes of traders, and other persons who are necessarily brought into communication with those who are intrusted with that authority, it seems requisite on the present occasion, when stating the results of our inquiries into the constitution and conduct of the several branches of the establishment, that the rule in question should form the subject of remark. We find, however, that we have already anticipated the observation which we have to offer on this point, more especially in our Fourteenth Report, from which we beg leave to extract the following passage, and to add to it some further extracts from the evidence of various descriptions of traders or manufacturers, whose examinations are annexed to some other of our preceding Reports.

Fourteenth Report, p. 24.

We take this opportunity of observing upon a point which has been repeatedly brought under our notice by the manufacturers of all descriptions, whom we have examined in the course of our inquiries, but which has been more especially insisted on by the manufacturers

of paper. We allude to the circumstance of the Board of Excise not allowing any direct communication between themselves and the traders. This appears to be most severely felt; and although the inconveniences which result from it would be in some degree diminished by the adoption of the measure we have just recommended, namely, the furnishing every manufacturer under Excise survey with a digest of the regulations to which he is to attend, yet much would still remain to be done before the free communication, which in our opinion ought to exist between the traders and the Board, could be thoroughly established. It appears that no application made by the manufacturers under Excise survey is ever directly acknowledged by the Board, so that the applicant remains uncertain whether his letter has ever reached the Commissioners. We are also informed that the result of an application, whether favourable or unfavourable, is never addressed directly to the applicant, but that it is communicated to him verbally through the medium of the supervisor, who receives his instructions from the collector. We consider this mode of proceeding to be in every respect highly objectionable; for, in the first place, the person applying has no assurance that his letter has ever reached the Board, none that its contents have been considered by the Commissioners, and, lastly, none that the decision delivered to him by the supervisor is accurately stated. It is most important to him, more especially when the enormous amount of Excise penalties is considered, that he should be precisely acquainted with the regulations by which he is to be guided: and if taxes are levied upon his goods for the public advantage, he ought to be allowed the closest and most unreserved communication with the heads of the departments under whose authority they are raised. We have been the more struck with the practice of the Excise in this particular, because it appears to differ from that which is followed in every other department intrusted with the collection of the public revenue: in the Customs, Stamps, and Taxes, an application to the Commissioners is uniformly acknowledged; and it is difficult to account for a departure from this course in the case of the Excise, in which, from the complicated nature of the questions which arise, as well as from the magnitude of the interests which are frequently involved in them, it would seem to be of peculiar importance that the answers returned should carry with them the weight of the highest authority, and be transmitted with the utmost possible precision and despatch. It is said by the Excise that it would be impossible for them to acknowledge every letter, and to answer in writing every question put to them, without a large increase of establishment. We are of opinion, that if the recommendations which we have made to your Lordships should be carried into effect, the business of the Board would be so materially diminished, and the number of persons surveyed so much reduced, that very little additional expense need be incurred in consequence of any alteration in the present practice; but even if a few more clerks should be required, we do not think that this expense should be put into competition with the advantages which must result from removing a just and general ground of complaint on the part of the traders who are under the control of the Excise, and thereby, in all probability, obtaining from them a more universal and active co-operation with the department, in securing the due collection of the revenue. If, however, a system of acknowledging every application should in practice be found to lead to too great a multiplication of correspondence, we are most decidedly of opinion, that the decisions of the Board, in respect to each application, should be communicated directly from the Board to the trader, together with the grounds upon which such decision has been founded, when it may be deemed not inexpedient to disclose them.

A Deputation of Soap makers.—We represented to them (the Commissioners), with perfect respect for them as public men, the injury it would do to us individually, and the inutility of the regulation with regard to the revenue. We did not find them at all, on that account, ready to forbear pressing that regulation upon us; but when they found that it involved them in practical difficulties, that we were determined to go before the Treasury with our complaint, they refrained; but they did not act in the way in which I think, as public men, they ought to have done—they declined seeing a deputation of the trade officially, and stated, as a general rule, that they did not receive deputations from manufacturers or traders generally. Now I do humbly conceive a public Board, created for the enforcement of the Excise laws, cannot obtain information without coming into communication with practical men. Unless the regulations of the law are made consistently with the usages of the trade, and altered from time to time, as the trade changes, the trade will be exposed to very great inconvenience. *Seventeenth Report*, p. 93.

Is it the general practice of the Board of Excise to decline communicating with the trade generally as a Board?—*Mr. Gibbs.* I have never known them have a communication with a deputation of the trade; they may have asked an individual his opinion as to an Excise regulation—but I have always said it is better to leave out a law unless you can enforce it: a bad law is worse than no law at all. If the letter of the law can be put into practice without injuring the manufacturer, and it will benefit the revenue, let it be enforced; but we must all feel this is no benefit to the revenue, and a daily hardship to the manufacturer.

Mr. Ewart. The hardship is much greater at Liverpool, in consequence of the use of the palm-oil.

Mr. W. Hawes. With respect to the Commissioners of Excise receiving deputations of the trade, the most recent case in which we have been interested was of considerable importance. We applied twice in writing for interviews with the Commissioners, and were refused; and the reason assigned was, that they never had any intercourse with the trade, but that all communications to them must be made in writing, through their officers, and not directly to

themselves; to which we replied, that the communications we wished to submit involved the infringement of so many regulations on our own parts, as well as by their officers and assistants, that we should, by committing our statement to writing, be convicting ourselves and their officers to an indefinite extent. After several days' delay I was requested to wait on one of the Commissioners. The interview was not official; and its object appeared to be, on the part of the Commissioners, precisely that we wished to arrive at by an interview with them—namely, to avoid writing a refusal to receive our deputation. I was told that the Board hoped we should send our representations in writing, but that they could not receive us. I regretted we could not comply with their request, in consequence of the nature of the communications we wished to make. Subsequently three or four principal officers were sent to our works by the Board, and we were told that all the vexatious restrictions were to be waived, and the old officers replaced. The vexatious regulations consisted in increasing the number of officers, and, without any reference to the security of the revenue, enforcing, to the best of their power, the whole of the revenue regulations, the most important of which was the endeavour to weigh the materials. They were unable to do it: the instructions from the Board to the supervisor, as we understood, were to enforce the regulations to the letter.

Seventh Report, Part I. p. 179.

Letter from Messrs. Callaghan and Co. and others.—We respectfully submit, that when we have occasion to memorial the Board of Excise, our memorials are rejected in a most offensive and arbitrary manner; that, when we memorial the Treasury—and that our memorial is referred to the Excise—no other reason or reply is granted us, but that our memorials cannot be complied with. We therefore pray that this mode of treating us be altered; that the Board of Excise be required to assign reasons for their decisions when they reject or report against our prayer; and that we be allowed the opportunity of examining and reasoning on the grounds upon which they have so frequently denied us justice.

Ibid, p. 325.

Mr. George Haig.—Have you ever remonstrated against it to the Board?—Frequently there have been petitions.

What reasons have been assigned?—They do not favour us with their reasons.

Have you applied to the Treasury upon the subject?—We have done so; but I do not call to mind the particular period. These are the subjects the distillers complain of, and they have formed part of our petitions; but all applications to the Treasury are sent to the Board of Excise to report upon, and as that report is not made known to the trader he has no opportunity of answering the objections.

Fourteenth Report, p. 130.

Mr. Boyle.—We memorialized the Commissioners, some short time since, upon the subject of our patterns; we cut our patterns usually into square pieces of twenty-one inches; sometimes they are double that size, and in some instances they are four times that size, and unless the parties have the whole pattern they cannot show it. In the city of Worcester, some of our connections were threatened that actions would be commenced against them for exhibiting patterns that were not legally stamped. We memorialized the Board in consequence. We have had no official answer from the Excise: but one of the officers, Mr. Bird, has called upon us to inform us that we might write to our correspondents to tell them they might do as they had been used to do, and that if they were subjected to any further interference, they should write to him; but whether that is considered an official answer I do not know.

Then you have received no official statement from the Board of Excise on this subject?—We have not a written answer.

But you consider that you were entitled to expect to receive an answer in writing?—We consider that, as the very existence of our manufacture depends upon those patterns, it is very injurious to us to subject our connections to any annoyance of that kind, and the consequence is, that this year we have had very little business from that city. No injury can arise from the manner in which those patterns are cut up, because no person would have a room papered with patchwork.

Ibid, p. 121.

Mr. William Gaussen.—In what respect do you find that difficulty; is it in correspondence?—We never get a reply: we address the Board by a memorial, and if we have done anything that is wrong, or if they think we are inculpated in any way, they never give us a direct answer; they only intimate perhaps to one of their officers, or our solicitor goes to them and procures an intimation, by which we surmise that 50*l.* is not sufficient to stay proceedings in the Court of Exchequer, and we must offer 60*l.* or 100*l.*

You have no direct communications?—No, we have not.

Ibid, p. 127.

Mr. John Gater.—Have you frequently occasion to apply to the Excise Board?—We have, upon this subject.

Have you any complaints to make of the want of attention to your applications?—We have never heard from them; we never get a direct answer; they take no notice.

You have no official acknowledgment of your application being received?—No. About two years ago, in March, 1832, we were, in balancing stock, 100 labels wrong, and we could not make them out; it went on some time; we wrote to the Board, and they took no notice.

Mr. Thomas Cockburn.—Did you receive any answer to the last application you made?—No answer—we received none. The Excise are very shy of giving answers to applications of this nature. *Thirteenth Report*, p. 127.

And nothing was done in consequence?—Nothing.

Was the receipt of it acknowledged?—Never; we had no intimation of it.

Mr. James Jameson.—An opinion prevails that Ireland is not represented in Broad-street; that Irish matters are not properly attended to, and that Irish representations are neglected. Certainly, no representation we have made to the Board of Excise, since the commencement of this law, has been attended to. *Seventh Report*, Part I. p. 456.

In addition to the observations contained in the preceding extracts we beg leave further to state, in reference to this part of our subject, that, in the course of our inquiries in Ireland and Scotland, we found the observance of the rule in question on the part of the central Board of Excise, to be the subject of much complaint and dissatisfaction amongst the Excise traders and manufacturers in those parts of the kingdom; and we had occasion to remark that, although the parties making these complaints were usually disposed to concur with us as to the general advantages which had attended the consolidation of the separate Irish and Scotch Boards with the central Board in London, yet that they universally felt the existing interdiction of all means of direct communication with the Board to be a material counterbalance to those advantages.

On the first arrangement of the measure of consolidation, local Boards, with subordinate authority, were appointed to sit in Dublin and Edinburgh, and after the suppression of these local Boards, a single Commissioner was deputed from the central Board to act as the representative of the department in those cities. We are far from questioning the policy which led to the discontinuance of both of these intermediate arrangements; but there can be no doubt that, during their continuance, they afforded to the Excise traders of Scotland and Ireland an additional means of communicating with the superior authorities of the department, and it therefore became peculiarly desirable that, on their discontinuance, every facility should have been provided for enabling the traders to have satisfactory communication with the central Board. The existence of the rule under consideration, however, precludes any such communication; and has consequently led to the general dissatisfaction to which we have alluded; and to which we feel bound especially to call attention, from its direct tendency to induce the manufacturers of Scotland and Ireland to exert themselves in obtaining the re-establishment of independent, or, at least, local Boards of Excise. We are so much impressed with the advantages which have resulted from the measure of consolidation, and at the same time so much convinced of the evils that would attend even a partial dereliction of the principles of that measure, that the considerations to which we have alluded, as affecting Ireland and Scotland, form a strong reason, in addition to the more general grounds upon which we recommend that the rule above adverted to, of not giving written answers to letters or petitions to the Board, should be repealed; and that the practice of the Excise in this respect should be assimilated to that of other public departments.

The Commissioners have made the following remarks in the concluding part of their Report respecting the reduction which has been made in the establishment in the ten years preceding 1831:—

In the year 1821 the Board in England consisted of nine members, whose salaries amounted to 13,800*l.*; at that time the management of the revenues of Excise arising in Scotland and Ireland was vested in distinct and independent Boards of Commissioners, in number twelve, and whose united salaries amounted to 12,900*l.*; thus the business for the United Kingdom was transacted by twenty-one Commissioners, at an expense of 26,700*l.*; at present the same duties are discharged by one Board consisting of seven Commissioners,

whose salaries amount to 9,200*l.*, being a reduction in number of fourteen, and a diminution of expense to the extent of 17,500*l.* per annum.

We have to add that your Lordships, by Mr. Dawson's letter of the 21st of February, 1830, have directed that the next vacancy shall not be filled up, and that, as further vacancies occur, the salaries of the new appointments shall be reduced to 1,200*l.* per annum. Eleven Commissioners (now reduced to seven) will thus remain for the transaction of the current business and for the performance of any special duty, which, since the abolition of the local Boards in Scotland and Ireland, will require the occasional attendance of the Commissioners in those countries.

Before we conclude this part of the subject, it may not be improper to call your Lordships' attention to the annexed account, showing the extent to which the reductions have been effected on the establishment of this revenue in the course of the last ten years.

We have frequently had occasion to explain to your Lordships, that, by a principle interwoven in the practice of this department, a systematic and habitual revision of the establishments is continually taking place; and that it has not therefore been found practicable to effect any considerable reduction on those immediate occasions on which your Lordships have suggested special inquiry into the rates and emoluments of the individuals in our service. But looking at the effect for a series of years, it will at once be seen that the operation of this principle has been constant and efficacious.

Your Lordships will perceive that an actual saving, under the head of salaries and emoluments, of 176,000*l.* per annum has been accomplished during the period in question. The reductions which are now in progress amount to 21,000*l.*, and it is important to state that the whole of these savings are entirely independent of those which may have already been or are about to be effected in consequence of the extensive repeal of Excise duties in the present and the preceding years.

Upon this part of the subject we have only at present further to observe, that the full extent to which the reductions in consequence of the repeal of duties in 1830 and 1831 will be carried cannot yet be precisely ascertained; but the Board have already found it practicable, with reference to the duties on beer, leather, and cyder, to reduce upwards of 300 officers in the surveying branch, and to diminish the expenses under the head of salaries by upwards of 30,000*l.* per annum. This arrangement has been accomplished without entailing any expense in the nature of compensations upon the public.

In the above statements, as to the reductions which have been effected within the last ten years, it will be seen that a considerable portion of these reductions is attributed to 'a principle interwoven in the practice of this department,' whereby 'a systematic and habitual revision of the establishment is continually 'taking place.' In mentioning this principle, we apprehend, it is intended to refer to those parts of the general regulations and instructions to officers, whereby they are required to point out to their superiors every opportunity for a reduction of establishment, which may appear to them to be practicable, in their respective districts. The reductions which take place on this principle must obviously be considered as distinct from those which are made in consequence of the repeal or transfer of duties, or of general changes in the establishment; and in order to ascertain in what degree the principle in question has been efficacious, it would be desirable that the reductions which have occurred during the period above referred to should be distinguished more particularly than they are in the above Report, in order that it may appear to which class of reductions they should be considered as belonging. The reductions alluded to in the above extract include those which necessarily followed the consolidation of the Boards; and the decision of the question, whether reduction was carried sufficiently far, must depend upon a comparative examination of the former establishments and those which have been substituted in their place, with a view to ascertain whether all that was found to be extravagant and superfluous under the old system had been effectually excluded from that by which it was superseded. The extent of reduction in the Irish branch of the department appears to have been hitherto in great measure confined to those obvious instances of superfluity and extravagance which were pointed out in the Report of the Commissioners, under whose suggestion the consolidation of the Boards was effected. The length of time for which some of the Scotch and Irish offices were continued without being consolidated with offices performing the same kind of duties in England, would make it appear that the

opportunities for retrenchment were not so promptly taken advantage of as they might have been. It is shown, by a return in the Appendix, that the offices of the clerks of securities were not consolidated with that of England till 1829, and that the offices of the clerks of the diaries, examiners of permits, and storekeepers, were not consolidated till 1830; and it is but recently that this step has been taken with respect to the offices of the separate accountants of fines. The description which we have given in this Report of the duties of these various offices makes it clear that there was no reason why they should not have been consolidated within one or two years after the Scotch and Irish Boards were abolished; and therefore it would appear that a large expense has been unnecessarily incurred in consequence of this step not having been sooner taken. Appendix No. 28 *b*.

We have already examined how far the opportunities which were presented for making extensive reductions in the establishment of the Excise, in consequence of transferring several duties to the Customs, and of repealing many others since 1824, were taken advantage of; and we have given an opinion that the reduction had not been carried to the extent it ought to have been. We have found the same opinion prevailing amongst several persons who formerly belonged to the Excise, and amongst many others who are well acquainted with its affairs; so that we feel bound to state that the result of our inquiries on this point is an impression that the spirit of economy has not prevailed to the degree in which it might have been practically exerted, in keeping down expense on those occasions, which have been continually occurring, of changes in the various branches of the business of the department. It has appeared to us that a disposition has constantly prevailed to maintain, rather than an eagerness to reduce, the existing establishment; and that this disposition has sometimes led to the continuance of offices, or modes of transacting business, rather because they formed a part in the long-established system of routine or gradation, than because they were necessary for the discharge of actual business by the most expeditious and economical means. We feel strengthened in coming to this conclusion by the remarkable fact, that, notwithstanding the great field of improvement for making reforms, which is necessarily presented by an establishment of so extensive and diversified a character as that of the Excise, no instance has come to our knowledge of any great measure of reform having originated with the superintending authority of the department; all those measures, by which any extraordinary improvements in system or reductions in expense have been effected having been introduced in consequence of the special interference of the Lords of the Treasury, or under the recommendations of Commissions of Inquiry, or by means of some other kind of extraneous agency. A consideration of the above circumstances naturally suggests a doubt whether the system upon which the official superintending authority of the department, as at present constituted, is so well adapted as it might be to the important object of securing the greatest possible degree of economy, consistent with security to the revenue, in administering the laws and regulations committed to its charge; and whether, with a view to the promotion of that object, some change in the constitution of the Board ought not to be adopted. The governing authority, the nature and effects of which it becomes our duty, under the above view of the subject, to examine, resides, as already stated, in a Board, consisting of a number of Commissioners, each of them possessing equal authority and power; for although two of the number are respectively appointed to the offices of Chairman and Deputy-Chairman, who preside at the meetings of the Board, and take a

lead in their ordinary proceedings, and are made necessary parties to certain ministerial acts, these offices do not, under the statutes regulating the management of the Excise revenue, confer upon the persons holding them any superior or distinct authority or power beyond that of the other Commissioners.

In adverting to the nature and constitution of this Board, it should, in the present instance, be borne in mind, that the subject is to be considered in reference to its primary and original character, which is that of a sub-department for the collection of one branch of the general taxation of the country; for it may be remarked, that the manner in which the Board of Excise and the other Boards of revenue have executed their functions has given them the appearance and character of independent departments, instead of merely sub-departments, as they really are, of the department of the Lord High Treasurer; who is, according to those principles of the constitution that relate to the finances of the state, the superior head of all offices and officers employed in collecting the taxes, and responsible to the public for everything belonging to the collection and to the expense incurred upon it.

The duties which were imposed upon these several Boards, for the management of their respective branches of revenue, were necessarily accompanied by powers for the collection of the revenue prior to its payment into the public Treasury: these powers, from their nature, do not admit of being accurately limited or defined; and their tendency being in these, as in all similar cases, to extend and enlarge themselves, the practical consequence has been, that the several branches of revenue, and the laws relating to them, intrusted to the management of the Board of Commissioners, have, in a great degree in fact, and still more in appearance, been administered at their uncontrolled discretion. The means that they possessed (from the very nature of all Boards) of evading the control of the Lord High Treasurer (or of the Treasury when this office was in commission), produced, for a long series of years after these Boards were first established, a state of things by which the control of the Treasury was put into abeyance. The conduct of the Boards, in managing the business intrusted to them, was very inefficient, and the revenue very imperfectly collected. When Mr. Pitt was Prime Minister he transferred several duties from the Customs to the Excise, in consequence of the extent to which, at that time, owing to the bad management of the Commissioners, the Customs' revenue was defrauded; and latterly the Government have re-transferred several duties from the Excise to the Customs.

The attention, however, of the public and of the House of Commons having been called, soon after the peace, and continually since that time, to the increased amount of the expense incurred for charges of collection of the revenue, the Treasury has been constantly endeavouring to give effect to the control which by the constitution it possesses over the Boards of revenue. In the case of the Excise, letters, it appears, have been written from time to time by the Treasury to the Commissioners, calling upon them to diminish their establishment; and inquiries have been instituted in the Treasury with the view of ascertaining the practicability of diminishing it. We here particularly allude to the letters of the Secretary of the Treasury, bearing date 13th of August, 1821; 11th August, 1826; 9th June, 1827; 20th February, 1830; and 24th December, 1831. But we have shown in this Report, from the general result of these communications, that the endeavours of the Treasury failed to attain their object; and that few reforms of establishment, or reductions of expenditure, have been carried into practice beyond those which were

unavoidably produced by some material change in the business of the department, or by other peculiar circumstances. The letters from the Treasury to the Board have been answered by long and laboured reports, containing reasonings and references to facts to set forth the quantity of business performed, in order to justify the opinion, with which they generally conclude, that the revenue would be exposed to danger by any large reduction of establishment. These reports, by presenting to the consideration of the Treasury numerous details, and by being supported by the unanimous authority of the Board, have, in most instances, induced the Treasury to desist from pressing for any measure of reduction against the declared opinions of the Commissioners, as to the quantity of business performed, and the number of officers necessary to perform it; the correctness of which opinions the Treasury were without the means of duly examining. It was under these circumstances, therefore, that the appointing of a Commission to inquire into the Excise department was the only measure that remained for the Treasury to adopt, in order to arrive at a satisfactory conclusion as to the possibility of effecting those retrenchments or improvements which seemed to be both practicable and expedient.

It appears to us that the mere statement of the fact, to which we have above adverted, namely, that, in order to enable that department of the state which is charged with the supreme administration of its finances to exercise an effective control over one of its sub-departments, it has become necessary to recur to the assistance and agency of an extraordinary and temporary authority like that of a Commission of Inquiry, must be considered as affording sufficient proof that there is something in the nature or constitution of that sub-department which renders it ill-adapted to the functions which it is appointed to discharge. In the case of the sub-department under consideration, we conceive, as already intimated, the defect of constitution to consist in the governing authority being exercised by a Board, consisting of several Commissioners, each possessing equal authority and power. There can be no doubt that when a subordinate authority is thus subdivided, the individual responsibility of those by whom it is exercised, as well as the means of check and control over them, are proportionately diminished. Measures of control can be so effectually met by remonstrances, reports, and other means of delay, that, for practical purposes, such control becomes ineffectual; even in those cases in which the disregard of the superior authority amounts to resistance. In illustration of these remarks, we may allude to a case of recent occurrence in regard to one of the public revenue Boards, the particulars of which are detailed in the Fourteenth Report of the Commissioners of Revenue Inquiry. In that document will be found complete evidence of the actual existence of all those defects to which we have alluded as being incident to the constitution of a Board of Commissioners; a divided and intangible responsibility; a repeated evasion of the attempts exerted by the Treasury of check and control; and ultimately a disregard of that authority amounting to resistance. The remedy resorted to on that occasion was the dissolution of the Board in question, and the issuing of a new Commission. A measure of this kind, however necessary under the circumstances referred to, was naturally adopted with great reluctance; and its execution was attended with much objection and difficulty. Objection and difficulty must be experienced in all instances in which such a measure is had recourse to; and therefore whilst this remedy is the only one which is applicable to the case supposed, it is also one which cannot be considered in practice as generally available.

As there can be no reason to doubt that if the Treasury had been able to exer-

cise an effective control over the business of collecting the taxes and the charges for collecting them, more revenue would have been secured and less expenditure incurred, it becomes important to consider whether some steps should not now be taken to insure a more effective and economical management of the Excise revenue by a change in the organization of the Board.

In submitting this topic for consideration, we should add, that the throwing aside of control is not the only inconvenience that arises from placing the administration of public business under a Board; and that after having directed much attention to an examination of the question, as to the most eligible mode of conducting those portions of the public business which are at present intrusted to the management of Boards, we have come to the conclusion that there are defects inherent in the nature of Boards, constituted like those of the principal revenue departments, which prevent the affairs intrusted to them, and more especially those which relate to the discipline and control of large classes of subordinate officers, from being conducted with that degree of despatch and efficiency, which are exerted when the governing powers are in fewer hands, and exercised under a less divided responsibility. In speaking of the Boards thus constituted, as consisting of numerous Commissioners exercising equal powers, we are aware that the numbers of each Board have been of late years much reduced: still however, a Board composed of even six or seven members, must be considered as a numerous body for the despatch of executive business; and it may be added, that although the consequence of the reduction of numbers may have been the exertion of an increased degree of diligence and attention on the part of the individual members of whom the Boards now consist, still that the defects in the general system of managing their business continue to be much the same in character, though perhaps less in degree, whether the Boards consist of twelve members or of six. Amongst these defects, experience has shown the existence of a general disposition to avoid or postpone the discharge of those branches of the duty of a governing authority which require the exertion of individuals; and on the other hand, a disposition to make continual references to subordinate officers to obtain knowledge and information. The consequence of such habits are continual delays and adjournments of business; waste of time in debates; and, instead of that activity and energy, (which should be the characteristics of a body on whose superintendence depends the due administration of a complicated branch of laws and regulations requiring constant attention and variations in practice to adapt them to the objects for which they are to be enforced,) it has been found to be a prevailing custom to allow business to run its course according to routines of ancient regulation. Changes and reforms of any large and therefore useful kind are avoided; means, that have been provided at a great expense for the checking of the violation of the laws and the protection of the revenue, are not brought into action. The powers of Boards almost always fall into the hands of some clever and active subordinate officer; while the silence and secrecy with which their proceedings are carried on leave the public uninformed of them, and thus allow abuses to grow up and go on to a great extent without correction. In confirmation of what is here stated, the preceding pages of this Report, and the evidence annexed to it, may be referred to, as showing that, in the case of the Board of Excise, the first class of surveying-general-examiners directs many of its principal proceedings: the under secretary, from his long experience and abilities, has necessarily a preponderating influence; the routine of business is carried on with a strict adherence to old forms; and although expensive schemes for suppressing smuggling

have been adopted, they have not always produced much effect, for want of activity and energy in enforcing them. Throughout the department there is much room for more uniformity, simplicity, and economy both in time and expense, whilst the general course of its proceedings does not appear to be governed by anything like a system of fixed principles, such as we might expect to find established for regulating the administration of a great public department.

There is another great defect to be noticed belonging to the management of business by Boards, and that is the depriving of the public of the security of personal responsibility for the proper performance of its business. In the case of managing the Excise duties, the First Lord of the Treasury and the Chancellor of the Exchequer are relieved, in appearance, from responsibility, by a Board appointed with full powers to collect them; and the public adopt, what exists in appearance, as a reality, and do not consider them responsible.

The responsibility of the Board, as a Board, is of no value whatever; and, as to the Commissioners, individually, no one of them is responsible for the acts of the Board, as others participate with him in all he does, and as much may be done in which some member of the Board has not acted; so that, in fact, the appointing of a Board of several Commissioners with equal powers, as the head of a sub-department for revenue purposes, completely sets aside all responsibility.

Experience of managing business by boards (a system which in this country is so common) affords a complete illustration of the correctness of the preceding observations. The proceedings of the numerous boards of commissioners for paving and lighting, and of sewers, are seldom mentioned but in terms of complaint and condemnation. The conduct of vestries, which are boards of a more extended kind, produced so much evil while they had the management of the poor, that it led to their being set aside by the new Poor Law; and such has been the general bad management of commissioners of turnpike roads, that, by common consent, Parliament is called upon to introduce some great change in the system. When a board is composed of numerous members, many of them have too many occupations, and many are too indolent, or of too much dignity, to attend to the business of it; and thus the apparent management by the whole body becomes a screen for the measures of a few, into whose hands the management practically falls. Thus it may happen, that for want of attendance, want of intelligence, want of economy, or want of some other requisite in the quarter to which the actual management has been left, the most lavish and wasteful expenditure of funds may take place, and the interests of the public sacrificed in this and a number of other ways.

If the sub-departments for collecting the taxes had originally been placed under the authority, each of them, of a single person (such person not being a peer or a member of Parliament, and not quitting office with every change of Ministry), the throwing aside of the control of the Treasury could not have happened. The facility of having personal communication, and of giving commands instead of communicating recommendations, and the power of dismissal from office of the individuals appointed, would have secured to the Treasury the habit of control and the successful use of it.

As to the fitness of a single person to discharge the duties of the head of a revenue department, so far as fitness consists of intelligence, activity, and energy, this would be insured in a higher degree in a single person than in a Board. The

exertion, which an individual would be called upon and be able to make, would secure a higher degree of intelligence, while the admitted superior force of individual activity and energy would not be weakened by waiting for the opinions of others, by debating with and gaining over others, by being driven to take unnecessary steps, and by adjournments of business.

As to the quantity of business to be performed, whatever beneficial effects can be expected from having several Commissioners to do it, these effects may be in a much higher degree insured by means of a sufficient number of subordinate officers. By such means the proper distribution of business, the declared necessity of which forms the only alleged reason in support of the Board system, can be perfectly established. There are several of the great departments of the state which are under the authority of a single person, that have much more business to do than the business of the Excise will be, if our recommendations be carried into execution. In other departments, which are apparently managed by Boards, the principal authority is, in reality, possessed by the president or chairman; for instance, in the Treasury, the Admiralty, the Ordnance, the Woods and Forests, and the India Board of Control.

But if, after full consideration of the question of what is the best plan of constituting the governing authority for collecting the Excise revenue, it should not appear to be advisable to place it in the hands of one person; then we are strongly of opinion that the precedent afforded by the practice of the Treasury, Admiralty, Ordnance, Woods and Forests, and Board of Control should be acted upon; so that, in point of fact, the advantages to be derived by giving power to one person, and making him in this way responsible, may be virtually secured to the public.

The main objects to be attained in constituting a Board are to give the Treasury, or rather the Chancellor of the Exchequer, a complete control, and to insure a real responsibility for the proper administration of the Excise laws. We are of opinion that both these objects would be attained, if full powers were vested in the First Commissioner to act in all matters of direction and of appointments to office, with the sanction of the Chancellor of the Exchequer. By this plan the First Commissioner would be subordinate to the Treasury, instead of being, as he now is, subordinate to the Board; and the Chancellor of the Exchequer would necessarily become acquainted with all the details of the administration of the Excise laws, and be able to take upon himself, as he ought to do, in Parliament, the responsibility of their being duly enforced. The First Commissioner ought not to be a peer or a member of the House of Commons; for this would take responsibility away from the Chancellor of the Exchequer, who alone should be responsible; and would lead to a change in the office of First Commissioner, with every change of Ministers, and thus place the power of the department in the hands of some subordinate officer.

In order effectually to secure the authority of the First Commissioner, what the other Commissioners would have to do ought to be defined. They should be subordinate to the First Commissioner, and serve as assistants to him; and as such they should be called Assistant-Commissioners.

Their functions ought not to comprise the transacting of the details of business, such as reading letters and diary books, endorsing bills of exchange, and things of this kind; for all details of business should be performed by the head clerks of the several branch departments, and the officers under their control.

The duties of the Assistant-Commissioners should be regulated on the prin-

ciple of separating the business of direction from that of deliberation: they should be required to draw up reports on such subjects as may be submitted to them by the First Commissioner; to examine the reports drawn up by the head clerks and by the surveying-general-examiners; to read petitions and draw up reports upon them; and to act with the First Commissioner as a Board to deliberate and decide upon the following subjects:—

1. Reports.
2. Smuggling.
3. Prosecutions.
4. Charges of collection.
5. Schemes for improving the collection of the duties.
6. Petitions from officers and traders.
7. Complaints against officers.
8. Doubtful points of law, and the alteration and amendment of the Excise Laws.

Boards should be held only once or twice a week, unless particular circumstances required that they should be held more frequently.

If the various recommendations which we have made in this Report for diminishing the business of the Excise department be adopted, we think that one Chief Commissioner and two Assistant-Commissioners would be competent to perform the whole business of superintending the administration of the Excise laws and regulations; one of the Assistant-Commissioners to be selected from amongst the most experienced and most intelligent collectors; another of them to be a member of the legal profession; the Secretary, and all the principal officers of the in-door department to be selected from Excise officers who had gone through the several gradations of office. Unless this rule be adopted, and rigidly acted upon, we are strongly of opinion that the great expense, and the various defects of the present system, will never be corrected.

In proposing these changes in the constitution of the Board, we beg again to state that the main objects we have in view are to secure to the Treasury complete control, and to fix upon the Chancellor of the Exchequer the whole responsibility of the Excise being effectively collected. By giving large powers to the First Commissioner, to be exercised, however, only with the approbation of the Chancellor of the Exchequer, he will be enabled to enforce the laws and regulations with energy and effect, and by not allowing him to have a seat in either House of Parliament, or to hold his office on any other terms than the will and pleasure of the Treasury, the Treasury will secure a ready obedience to its commands. In the case of the head of a great state department, it is no doubt right that he should be in Parliament; in order that the proceedings of it may be explained and justified by a responsible Minister; but in the case of a sub-department, such as the Excise is of the Treasury, there is a great difference; for the head of the Treasury is the proper responsible Minister, and the head of the Excise should be responsible directly to him, and not to Parliament.

In forming a decision on what is best to be done on so important a measure as that of constituting a proper governing authority of the Excise department, it cannot fail to be useful to inquire what, in similar cases, other nations have done. The destruction of all established institutions in France at the revolution of 1789 has led to the re-organization of them by statesmen of great ability and science; so that all the forms of administration now in use have proved to be perfectly well adapted to the objects in view. As we had the means of knowing that this was the case in that department which is the most alike to the Excise department, namely, that of the 'CONTRIBUTIONS INDIRECTES,' we applied to

M. Bourçy, the Director-General, for a description of the governing authority of it; and we received from him (with the same readiness to comply with our request with which all the official departments of France have uniformly communicated information on similar applications) a letter giving a full account of the manner in which this department is governed. By referring to this letter, which we have inserted in the Appendix, it will be seen that the chief parts of the arrangement which we have proposed for forming an Excise Board are the same in principle as those which constitute the direction of the French department; that principle being the separation of the business of direction from that of deliberation. In a recent Report made to the Chamber of Deputies, by one of its Commissions, it is said, 'nous approuvons complètement cette division entre l'action et le conseil, si 'heureusement admise à tous degrées de notre hiérarchie administrative*.' The Director-General acts in constant communication with the Minister of Finance, and governs the whole administration of the laws and regulations of the 'CONTRIBUTIONS INDIRECTES,' while the sub-directors, in conjunction with him, act as a council of deliberation, and perform various duties in contributing to the proper execution of the orders of the Director-General and of the decisions of the council. The Minister of Finance is by this course of proceeding able to give full effect to his authority over this branch of the revenue; while the Director-General is placed in a situation of perfect responsibility for the due administration of the business of it.

Appendix No. 11.

SALARIES.

The great increase which has taken place in the salaries of the officers of the Excise department since 1797 is a subject that requires attention. The following table shows what was the number of persons employed, together with their salaries, and the average rate of them, in the principal branches of the department in England in the years 1797 and 1834:—

	Year 1797.				Year 1834.			
	Number of Officers.	Amount of Salaries Net for England.		Average Rate of Salary.	Number of Officers.	Amount of Salaries for United Kingdom.		Average Rate of Salary.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.
Board	9	9,778 12 0		1,086 10 0	7	9,500 0 0		1,357 2 10
Secretary's Department	6	1,083 11 6		180 11 11	20	6,760 0 0		338 0 0
Correspondents'	11	1,141 3 6		103 14 10	14	2,710 0 0		193 11 5
Accountant's	72	7,476 15 0		103 16 10	48	8,640 0 0		180 0 0
Door-keeper's	10	604 10 0		60 9 0	9	771 0 0		85 13 4
Warehouse-keeper's	2	117 0 0		58 10 0	3	294 10 0		98 3 4
Diary Office	3	323 1 0		107 13 8	4	600 0 0		150 0 0
Clerk of Securities' Office	5	409 5 0		81 17 0	8	1,670 0 0		208 13 6
Storekeepers' Office	10	732 9 6		73 4 11	10	1,235 0 0		123 10 0
Housekeeper's Department	22	1,064 15 0		48 8 0	22	1,350 0 0		61 7 3
Country Surveying Establishment	3,116	214,410 2 6		68 16 2	3,229	368,309 10 0		114 1 3

We have already said, when the Secretary's Office was under consideration, that the cause of the increase of salaries was the great advance in prices which took place when the currency consisted of Bank notes and when other temporary causes of high prices were in operation.

* Report on the Municipal Administration, by M. Vivien, 26th April, 1836.

That this was the case is a fact that does not admit of any doubt, because there are on record the various applications made by Government to Parliament for its consent to additions to existing salaries, in all which applications the Government uniformly set forth the advance of prices as the reason for these additions.

According to returns of the contract prices of articles for the supply of Greenwich Hospital, it appears that the prices of articles of food were as follows in the years 1795, 1812, and 1835:—

	1795.*			1812.*			1835.†		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Butcher's Meat, per cwt. . . .	2	2	10	3	18	0	2	0	7½
Flour, per sack	3	5	8	5	7	5	1	11	1¾
Butter, per lb.	0	0	8¼	0	1	3½	0	0	7½
Cheese, per lb.	0	0	5¼	0	0	8½	0	0	4
Salt, per bushel	0	6	1¾	0	19	9	0	1	3

The prices of articles of clothing and of colonial produce are now much lower than they were prior to the year 1797.

These statements establish the fact that those persons who usually fill public offices are able to live now as cheaply as they could in 1795, and in the period of still cheaper times which preceded that year; and therefore they show that the grounds on which additions were made to salaries after 1797 have been removed. The only way by which these additions can be justly continued, with reference to the principle of not burdening the people with greater demands for money than is strictly necessary, is by showing that the salaries were formerly too low—a circumstance, however, which it would seem to be impossible to prove, in consequence of there having always been an abundance of well-qualified candidates for every vacant office.

In fixing the salaries of officers and clerks of public departments two objects should be held in view—1st, to insure complete fitness for the functions to be discharged; and 2dly, to give no greater payment for the services performed than are given for similar services by those who, as bankers, merchants, and others, employ the same description of officers and clerks. This will secure for the public the advantage of the competition arising from the number of those who are fit to be employed for the employment the public can give them. There probably has never before existed so great a number of well-educated persons, perfectly fit to be employed in proportion to the means of giving them employment, as there now exists; and consequently so good an opportunity of procuring the services of such persons for low salaries. According, therefore, to what has been before said, namely, that no more should be given for having the public services well performed than is strictly necessary to be given, there seems to be every reason for taking the advantage, which is now offered, of making a very considerable reduction in the salaries of the Chief Office of the Excise department. We desire, however, that it should be understood that we do not recommend that the salary which any officer or clerk now receives should be reduced; but that the reduction should be gradually brought into operation, according as vacancies arise and afford opportunities for carrying it into effect with full justice to every one.

We beg to refer to the following quotation from the Second Report of the Committee of Finance of 1828, on the Ordnance department, as giving the support of very high authority to our observations on the subject of salaries :—

* M'Culloch's Dictionary of Commerce, p. 952. † Appendix No. 66.

With respect to the rates of the several salaries there is some difficulty in deciding whether they are exactly what they ought to be. The Committee are sensible that if they were to give a hasty opinion on this point, such an opinion would be rather a conjecture than a conclusion drawn from principles and experience; and therefore they feel themselves called on to refer to those general principles which seem to belong to the subject of salaries.

The main question, not only with respect to the Ordnance department, but all others, is what course will best secure a perfectly efficient performance of the service of the public at the smallest expense? The Committee on Public Expenditure, in 1808, say, 'With regard to the salary and emoluments of each separate department, the public ought unquestionably to be served as cheaply as is consistent with being served with integrity and ability*.'

The Committee can see no reason to doubt that the principle of competition is as applicable to the remuneration given to clerks for their time and trouble as it is to the price paid for the time and trouble of other persons who live by the wages of labour; and if those who have the management of the public interests wish to take advantage of this principle they have only to ascertain what salaries are given in commercial establishments. Although there is no open bidding by which such salaries are settled, the principle of competition is always practically though tacitly in operation, in keeping down the rates of salaries, because where everything depends on profits every man in business is constantly reducing his expenses to the lowest possible level.

This being unquestionably the case, it appears to be quite clear that what is necessary in order to determine the proper rates of salaries in public offices is, first to find out what they are in commercial and other establishments, and then to examine whether more talent and trust are required in public offices than in those establishments; and, if more of those qualities are required, then to make the salaries in the public offices proportionably higher.

See page 5.

We may also refer to the extract, given in the beginning of this Report†, from the letter of the Secretary of the Treasury to the Commissioners of Excise, in which he states, for their information and guidance in providing for the efficient execution of the duties of their department at the smallest expense to the public, that the Treasury had been pleased to lay down, as the rules to be kept in view,—1st, that every office was to be restored to the situation, in respect to the number of persons employed, and of their respective emoluments, in which it stood in 1797, unless some adequate cause continued to exist which rendered some alteration necessary; and, 2dly, that where increase of business, or the more correct and efficient execution of the public service rendered it necessary to preserve establishments, either created or enlarged since 1797, the emoluments of the officers composing those establishments should be assimilated, as nearly as the change of circumstances would admit, to those received by persons in similar situations in 1797.

See page 90.

As the highest salary paid to a collector is 600*l.* a-year it is perfectly clear that if the Commissioners and Secretary had been selected from this class, that much smaller salaries would be sufficient than those which the Commissioners and Secretary now receive.

Superannuations.

The following letter explains what the practice is with respect to superannuation allowances:—

Sir, *Excise Office, 13th April*, 1836.

With reference to your letter of the 21st ultimo, desiring to be furnished, for the information of the Commissioners of Excise Inquiry, with 'a return showing what is the state of the law and practice as to superannuations,' I am directed by the Commissioners of Excise to acquaint you, for the information of the Commissioners of Excise Inquiry, that all the existing legal regulations for granting pensions, compensations, and allowances to officers of this revenue, are contained in an Act of last session, 4 and 5 Wm. 4, c. 24, 'to alter, amend, and consolidate the laws for regulating the pensions, compensations, and allowances to be made to persons in respect of their having held civil offices in His Majesty's service,' to which Act I am to request you will refer the Commissioners of Inquiry for the state of the law upon this subject.

With respect to the practice, all applications for the grant of a superannuation-allowance (when the parties are under 65 years of age) must be supported by two medical certificates, which, with the applications, are referred to the proper collectors, heads of departments, or other superior officers, who are required to satisfy themselves, by communication with the

* Third Report, p. 112. † Second Report, p. 18.

medical practitioners, that the certificates are genuine, and, as far as they can, from their personal observation, that the health of the applicants is in a state which renders them actually incapable of performing their duties at that time, or, if the case should be so, that their recovery is altogether hopeless. Upon the receipt of the reports of these officers, which contain any additional observations which they may have to offer upon each case, with a statement of the applicant's official character and conduct, and of the number of days on which he may have been absent from business in consequence of indisposition or from other causes during the last ten years of his employment, the circumstances are brought under the consideration of the Board, and any further information which may appear to be requisite, and which the local officers may be able to supply, is called for. If the result of all these inquiries is satisfactory, the applicant's age, period of service, amount of salary and emoluments, and other necessary particulars, are extracted from the books of the office, and orders are issued for preparing a full statement of the case, for the consideration of the Lords of the Treasury, with a view to a temporary or permanent grant, according to the circumstances—a temporary grant only being always recommended by the Board when the health and age of the officer appear to afford any prospect of ultimate recovery; and the case being again brought under consideration of the Treasury at the expiration of the specified time, if the officer is not able to resume his duty. It is the practice to transmit these statements in lists, at different periods, twice in the course of the year; but special reports are made on individual cases, whenever the circumstances appear so urgent as to require a more prompt or particular representation.

The decision of the Lords of the Treasury upon these lists and representations, when the claim of the parties is established, is communicated in the form of a warrant, authorizing the Commissioners of Excise to place the individuals specified on the superannuation-list of this department, either temporarily or permanently, according to the circumstances, at the annual sums set against their names respectively, the allowances commencing and taking effect (under a recent order from the Lords of the Treasury) from the time when the parties ceased to discharge the duties of the office in respect of which the superannuation is claimed and granted.

It may be proper to add, that, pending the necessary inquiries and the consideration of the cases by the Lords of the Treasury, it is the practice, upon application, to grant to necessitous officers, whose salaries have been discontinued, small sums on account, for their necessary subsistence, care being taken that such advances are within the rate of the allowance which will probably be granted when their cases are finally disposed of.

I am, Sir, your obedient servant,

J. Clayton Freeling.

We need scarcely remark, that the practice, with regard to superannuation allowances, is a branch of the administration requiring peculiar caution and discernment, and that in times not very remote, great abuses were permitted to prevail in the exercise of this branch of official patronage. We have only to observe on the present occasion, that the regulations as above explained, and the law upon which they are founded, appear to be well adapted to the purposes in view.

Postage of Letters.

The following quotation from 'The Detailed Statement' explains how the postage of Excise letters is managed:—

All letters sent from and received at this office are subject to postage.

The following is the mode in which the letters inwards are received, checked, and paid for: one of the door-keepers, who acts as letterman, attends at the Post Office every morning, and receives the Excise letters in a sealed bag from the clerk of the Paid-Letter Office, with a docket of the amount of the postage; on his return to the Excise Office the letters are first examined by him, and the amount of postage calculated, and subsequently re-examined, and the postage re-computed by a clerk from the Correspondent's Office, who, if the charge be correct, writes a certificate to that effect on the post-office docket; it is then examined by the Accountant and Comptroller, and (if the amount be under 100*l.*) is delivered to the Receiver-General, as his authority to advance the money to the letterman, who pays it at the Post Office, and brings back the document signed by the clerk of the *Paid-Letter Office* as a receipt.

If the charge be 100*l.* or upwards (the rule of the department being that no sum of that amount shall be paid except by an order signed by four Commissioners) application is made to the Board by the letterman, in writing, for an order to the Receiver-General for payment, to which the dockets are attached, and being certified by the Correspondent's clerk, and examined by the Accountant and Comptroller, an order is made by the Board for payment. The letters, after having been examined as to the charge of postage, are distributed to the different departments, the principals of which are held strictly responsible that no private letters shall pass under official covers.

Letters addressed to the members of the Board, the Secretary, and under-secretary, as well as letters despatched by them from the Chief Office and marked with their initials, are paid

for by the letterman and included in the Excise postage. The postage on letters outwards to collectors and officers of the department is paid in the country by the persons to whom they are addressed, and the amount is claimed by them under the head of incidents; but letters to persons not belonging to the department, in reply to applications on revenue business, from the members of the Board or their Secretaries, are paid for in London.

The expenditure for postage includes large sums paid for the transmission of voluminous periodical accounts from all parts of the United Kingdom.

This mode of conveyance is adopted as the most secure and expeditious, and the most economical, as not occasioning any loss to the general revenue of the country; but it may be proper to remark that the amount of postage of this department is considerably swelled beyond what is fairly chargeable to the Excise by the transmission to London from the country collections of the receipts of the Greenwich pensioners, army and navy bills, and numerous documents connected with payments required by law or Treasury order to be made by the collectors, and which strictly do not belong to this revenue, while the apparent expense of management of the departments on account of which such payments are made is diminished in the same degree.

For further details on this point we beg to refer to the evidence in the Appendix of Mr. William Stanton.

The public seem to be unnecessarily saddled with the expense occasioned by this mode of managing the Excise postage, in paying salaries to the persons who go through the forms and checks here described, in keeping the reciprocal accounts between one public office with another of the charge and payment of the Excise postage, which, in 1835, amounted to 20,342*l*. All this expense would be saved if the same plan were acted upon, namely, that of franking and receiving letters free that is acted upon in the following departments:—

Appendix No. 28.

A List of the Public Offices that frank and receive Letters Free.

Home Office.
Foreign ditto.
Colonial ditto.
Treasury.
Admiralty.
Commander of the Forces.
Ordnance.
Inspector-General of Fortifications.
Adjutant-General's Office.
Quarter-Master-General's ditto.
War-Office.
Army-Pay ditto.
Board of Trade.
Council Office.
Woods and Forests.
India Board.
Board of Control.
Treasurer of the Navy.
Irish Office.
General Post-Office.
Greenwich Hospital (Treasurer's).
Chelsea Hospital (ditto).
Commissioners for Issue of Exchequer Bills.
Receiver of Corn Returns.
Commissioners for Auditing Public Accounts.
Commissioners for Building additional Churches.
Commissioners of Compensation for Abolition of Slavery.
Commissioners for Poor Laws.
Registrar of Merchant Seamen.
Barrister or Advocate to certify Rules of Friendly Societies.

If it can be shown that the plan of franking is one which exposes the Post Office revenue to loss, and, at the same time, that the plan in use in the Excise does not so expose it, then a case will be made out for putting an end to the plan of franking in all the above-mentioned departments. But, in point of fact, the plan of paying for letters is just as liable to abuse as that of franking. The only protection against it is the control of a clerk, which is equally resorted to in both cases. For these reasons, we feel no hesitation in recommending that paying postage on Excise letters should be discontinued and the plan of franking substituted in its stead, with such checks against abuses as may appear to be necessary.

Tax on Surveying Officers' Horses.

Certain officers of Excise are compelled to keep horses for the public service: for these horses the officers pay duty, the amount of which is refunded by the collector. These repayments form a long list in every collector's accounts, which require numerous vouchers for checking them. Duty is not charged for yeomanry cavalry horses, and there seems to be no reason why the duty on the exciseman's horse should be paid into the revenue with one hand to be taken out with the other. It is curious to trace the various records of account which one of these payments gives rise to.

1st. The officer pays the duty, and charges the collector.
2d. The collector repays the officer, and charges the Commissioners.
3d. The accountants credit the collector.
4th. The accountants debit the charges of management.
5th. The tax-gatherer credits the officer for the receipt.
6th. The tax-gatherer charges the receiver-general of taxes for the payment to him.
7th. The receiver-general of taxes credits the tax-gatherer.
8th. The receiver-general of taxes charges the sum paid into the Exchequer.

Under these circumstances, we recommend that the horses of officers, for which the Excise now pay, should in future be exempted from payment of the tax, on the inspector or other proper officer of the department being satisfied that the exemption is duly claimed in the same manner as with regard to other cases of exemption.

Stamps.

In page 42 of 'The Detailed Statement' there is the following passage on stamps used by the Excise:—

> The stamp duties upon commissions to persons appointed to stations in the revenue, and on the bonds entered into by them and their securities, have always been paid out of the revenue. The stamps are supplied by a person appointed by the Treasury to distribute the various printed forms and documents in use in the Excise which require stamps. The Clerk of Securities obtains them from the distributor, and keeps an account of the number and amount supplied, to which the general-accountants refer whenever the distributor applies for payment in order to check the amount claimed.

If our recommendation be adopted to discontinue to require bonds of security to be given for good behaviour, the number of stamps will be considerably diminished. But it seems to us that in this case, as in those of the postage and the tax on officers' horses, the paying of money by one department to another is so palpably wrong and wasteful, that it should at once be put an end to. We learn from a letter of the Commissioners, dated 5th November, 1835, which is hereafter inserted, that this business of providing stamps and paying for them gives rise to extensive accounts and a great deal of correspondence. Up to the present time it has led to the keeping up of a large establishment of officers and clerks. According to the letter just referred to, besides the distributor of stamps, who received 1000*l.* a year, other persons have been employed, who received 1,550*l.* a year amongst them; and 100*l.* a year was paid for house-rent, coals, and candles. When we compare the charge of this establishment with the duties performed, it appears to us to have been a most profuse expenditure. The expenses incurred were paid out of a fund formed by charging a fee on each stamped paper, viz., for each bond, 6*d.*, each debenture, 3*d.*, each bill of exchange, 1*d.* or ½*d.*; but, in consequence of the

interference of the Treasury, a new arrangement has been made for conducting this business.

No mention is made by the Commissioners in their Report of 1831, on the Excise Establishment, of the office of Distributor of Stamps, by which omission the establishment of five officers, a housekeeper, and a messenger, that cost the public, with house-rent, 2,650*l.* a-year, has been kept out of sight, and so far, defective returns, as to the whole and true expense of the Excise department, have been laid before the Treasury; for payment by fees falls upon the public as much as payment by salaries, and the business done was Excise business.

In the following letter of the Secretary of the Board, the Commissioners endeavour to make it appear that the office of Distributor of Stamps ought not to be considered as belonging to the Excise department; but we do not think the distinction which the Commissioners make between an office to which they appoint, and one to which the Treasury appoints, takes from this office the character of being an office for performing Excise duties, and a part of the Excise establishment.

Having discovered the omission as to this office in the Commissioners' Report, we called for information respecting it, and received the following communications:—

SIR, *Excise Office, 26th January*, 1836.

With reference to your letter of the 18th instant, in which you state that, as the office of Distributor of Stamps is not described in the Report of this Board of 1831, on the Excise Establishment, the Commissioners of Excise Inquiry request that the Commissioners of Excise will cause them to be furnished, with as little delay as possible, with 'A Return of the establishment of that office, the duties of it, the salary or other emolument of the officers of it, and the names of the persons and times of their appointment, who have been distributors since 1796,' I am directed to acquaint you, that at the date of the Report in question the office of Distributor of Stamps did not in any manner form a part of the establishment of this revenue, and that the duties were performed in a distinct and independent establishment, sanctioned by the Lords of the Treasury, and by officers over whom the Board did not exercise any superintendence or control. Upon the death, however, of Mr. Willimott, the late distributor, the subject was referred by the Treasury to the consideration of the Commissioners of Excise, and as the Report of the Board on that occasion contains a statement of the mode in which the business had been performed, and other particulars relating to the office, I am directed to transmit a copy for the information of the Commissioners of Excise Inquiry, together with a copy of a letter from their Lordships, in pursuance of which arrangements have been made for the execution of the duties in the office of the Receiver-General, and upon the terms specified in their Lordships' communication.

I am to add that the Board will be happy to furnish any further information which the Commissioners of Inquiry may desire, and which it may be in their power to afford upon this subject.

I am, Sir, your obedient servant,

T. C. Harrison, Esq. J. CLAYTON FREELING.

(*Copy.*)

May it please your Lordships,

Your Lordships having, by Mr. Baring's letter of the 4th ultimo, been pleased to transmit to us for our Report, a Report of the Commissioners of Stamps and Taxes, relative to the mode of supplying this department with stamps, and at the same time to acquaint us that it is not the intention of your Lordships to fill up the office vacant by the death of Mr. Willimott:—We report that it is the duty of the Distributor to obtain from the Stamp Office, and to supply throughout the country, stamps for the use of this revenue exclusively. For this purpose a separate establishment has hitherto been maintained, which consisted, at the death of Mr. Willimott, of the following persons:—

An Inspector	at	£200	per annum.
One Clerk	„	100	„
An Assistant ditto	„	50	„
A Warehousekeeper	„	100	„
A Housekeeper	„	30	„
A Messenger	„	70	„
And for house-rent, coals, and candles, an allowance of	„	100	„
		£1,650	

These salaries and allowances were sanctioned by your Lordships' minute of the 28th of February, 1825.

The average issue of stamps appears to be about 16,000*l.* a year, one-half consisting of 5*s.* bond and debenture stamps, and the remainder of 35*s.* and 30*s.* deed stamps, and of bills and receipts. The first sort are impressed on printed forms, relating solely to the business of this department. The paper and printing are supplied by the distributor, who is allowed to make certain small charges in addition to the value of the stamps, and the requisite number of forms is sent by him to the Stamp Office for impressment. Stamps for receipts, &c., according to the number and value required, are in like manner obtained from the Stamp Office by the distributor, who supplies the several collectors in the country, and other persons, at the Chief Office, according to their respective demands. Accounts are thus opened with numerous individuals, and the transactions arising out of a supply of such extent and variety (as your Lordships will perceive by reference to the annexed form of requisition) are understood to occasion much correspondence between the distributor at the Chief Office and the parties who are supplied by his agency.

This Board has not, hitherto, in any manner, interposed in the arrangements. The distributor is responsible to the Stamp Office, and the Excise collectors and the parties in London who apply for stamps are the accountants to him. In those cases, however, in which the public bear the expense of the stamp, the accounts of the distributor are examined and checked by proper officers on the part of the revenue.

The sums which the distributor is allowed to add to the value of the stamps, for paper and printing, are as follows:—

For each Bond	6*d.*
For each Debenture	3*d.*
For Bills of Exchange	1*d.*
Ditto	½*d.*

but no charge is made for receipts. From these charges the salaries of the officers and the other expenses of the establishment are defrayed, and the surplus is carried to the account of the Stamp duties.

It is suggested by the Commissioners of Stamps, that this Board should henceforth make the application to the Stamp Office for those stamps which are impressed upon printed documents peculiar to the Excise, and of which a stock is kept, the forms being sent to the Stamp Office, from time to time, to be stamped; and that such regulations should be made as we may deem expedient with our officers for duly accounting for the amount. With regard to the other stamps, it is suggested that the parties requiring them, whether in the country or in London, should purchase them either at the Stamp Office, or from a stationer, or from the distributors in the country (as the case may be), in the same manner as the department of Customs, public companies, or private individuals, are in the habit of doing.

With regard to the supply of the necessary bill and receipt stamps, we are not aware of any objection to the course last suggested by the Commissioners of Stamps, presuming always, that a supply of blank stamps, sufficient for the purposes of the revenue, may, on all occasions, be obtained from the distributors, &c. in the country. The printed forms of bonds, debentures, &c., must, however, be sent as heretofore, to the Stamp Office; and the only question, therefore, for your Lordships' consideration, is the channel through which these documents, which amount to about one-half of the aggregate value of the present issue, shall be furnished.

This department is no further interested in the question, than as it is its duty to ascertain that the acquittances for money disbursed by it are legal and sufficient, and that the forms, which in other respects are required by the Stamp laws, are duly complied with. It has been before observed, that the business of the Distributor's Office is sufficiently extensive, and it could not, therefore, it is apprehended, be conducted under the Board without some addition to the establishment, and, perhaps, some inconvenient interruption of other duties. Under the arrangement, as proposed by the Commissioners of Stamps, distinct public accounts must be opened with the whole of the collectors, and with many other persons, and the remittances and payments must be made to the Board, not as Excise revenue, but as monies for which they would be accountable to another department; a course of proceeding which might lead to the embarrassmeut of the accounts, and would, at any rate, occasion the keeping of two sets of books. These inconveniences might, however, in our opinion, be obviated by the adoption of a suggestion contained in the annexed copy of a letter from the Receiver-General, enclosing a proposition for providing for the safe and economical execution of the business, without the intervention of the Board, any further than as the office of the Receiver-General might be used as a safe place of deposit for the stamped forms, which must necessarily be kept in stock to answer current or extraordinary demands. Great facilities have, in fact, hitherto been experienced from the employment of persons connected with this department, by the distributor; and the chief clerk to the Receiver-General was, during the life-time of the late distributor, appointed with your Lordship's sanction to the situation of chief clerk in the office of Mr. Willimott, in which capacity he is now acting. If, therefore, your Lordships should think fit to entertain this suggestion, it seems probable that the business in question could be very sufficiently conducted, under an arrangement, in the Receiver-General's Office, which, without interfering with the duties of the clerks, would obviate any inconvenience or difficulties which might arise from placing the collectors, and many other persons, upon the footing of public accountants, in respect to a separate branch of revenue, and wholly dis-

connect the Board from a duty to which it does not seem necessary or advantageous that they should be a party. The proposed restriction of the issue of stamps to such as are imposed upon printed forms affords a favourable opportunity of performing the business in the manner suggested by Mr. Backhouse, inasmuch as it will reduce the amount of the stamps to be distributed, and consequently limit the responsibility of the parties who will be charged with the distribution of them. With respect to the question of remuneration—whatever salaries your Lordships might, in such a case, think proper to assign, might, as at present, be defrayed out of the profit arising from the charge of printing and paper, to which we have before adverted. These profits have lately averaged about 1,000*l.* per annum.

With these observations the matter is submitted to your Lordships' consideration and decision.

F. H. Doyle.
H. Davis.
5th November, 1834. J. C. Mortlock.

Gentlemen, *Treasury Chambers*, 14*th January*, 1835.

With reference to your Report of the 5th November last, relative to the mode of supplying your department with stamps, I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you that they are not satisfied of the necessity of employing any officers with salaries for the purpose of distributing stamps in your department, being of opinion that the distribution may, under proper regulations, be effected by some officer at present on the establishment, whose remuneration should not exceed the discount of 1½ per cent. allowed by the stamp office in the purchase of stamps for ready money.

My Lords, however, are of opinion that such distribution should be confined to those instruments for which printed forms are absolutely necessary, leaving bills, receipts, and other plain stamps to be procured by the respective parties requiring them from time to time as they are wanted, either for distribution in the country or at the Stamp Office, or stationers' shops in London, as the case may be.

My Lords are further of opinion, that the paper on which these stamps so to be distributed are to be impressed should in future be supplied by the Stationery Office, and be paid for quarterly by your department out of the proceeds arising from the charges made to the public for the same beyond the price of the stamp, and that the surplus of the said charge, beyond the price of the paper paid to the Stationery Office, should be carried to the credit of your department. Should you find it necessary, in carrying this arrangement into effect, to impart a moderate sum of money to the officer whom you may appoint to distribute these stamps, my Lords see no objection to that accommodation being afforded to him, and if you require any further explanation as to the details of this arrangement, the Commissioners of stamps and taxes will be ready to afford it.

I am, Gentlemen, your obedient servant,
J. Stewart.

As the letter of the Commissioners of 26th January, 1836, left us in ignorance of what was the actual state of the case, with respect to the distributing of stamps, we were under the necessity of making a second application for information, and we received the following letter from the Secretary of the Board:—

Sir, *Excise Office*, 19*th February*, 1836.

With reference to your letter of the 8th instant, addressed to the Commissioners of Excise, stating that the Commissioners of Excise Inquiry are desirous of knowing what steps have been taken towards carrying into effect the arrangement concerning stamps, stated in Mr. Stewart's letter of the 14th of January, 1835, and requesting that they may be furnished with a description of the manner in which the business is now done, and of the number of persons employed, and their salaries or other remuneration.

I have it in command to transmit to you the inclosed copy of a report from Mr. Dennis, distributor of stamps, on the subject, which I am to request you will lay before the Commissioners of Inquiry for their information.

I am, Sir, your obedient servant,
T. C. Harrison, Esq. J. Clayton Freeling.

(*Copy.*)

Honourable Sirs, 13*th February*, 1836.

Upon the letter of Mr. Stewart, within referred to, your honours were pleased to direct me, as chief clerk to the late distributor of stamps, to report.

This report I made on the 27th January, 1835, giving in detail the duties performed by the late distributor, a statement of the persons employed under him, and the yearly expenses of the establishment.

This statement was to the following effect: that for the due performance it had been and

was then requisite that a person should be daily in attendance to open letters coming at uncertain periods, which letters may contain remittances, acknowledgements of stamps received, or a request for a fresh supply. If the remittances were by bills, they required to be sent out for acceptance, or, if on demand, to be endorsed and sent out for payment.

These letters would require immediate attention, either to acknowledge the receipt of the remittance, or to select and forward the stamps desired. Constant vigilance, it was stated, was necessary in keeping up the supply of printed forms, and still more in sending to be impressed those demanded; or likely to be soon demanded; also great care in keeping in order and counting the forms before they are sent to be impressed: again, in counting them before they were brought from the Stamp Office; and once more in making up the order for the parties applying.

Without this care the distributor would be subject to continual losses, not only in counting but in computing the value of the stamps and of the paper-money chargeable.

To these duties were to be added, keeping the accounts and the necessary correspondence with eighty-seven persons.

To fulfil these several duties there were employed, at the period immediately preceding the death of the late distributor, four persons under him, making a yearly expense, including house-rent, housekeeper, &c., of more than 1,700*l.*

Their Lordships having stated in Mr. Stewart's letter, above referred to, that they were not satisfied with the necessity of employing any persons with salaries, and allowing your honours to appoint an officer on the establishment, whose remuneration should not exceed the usual per-centage given at the Stamp Office, you were pleased by General Order, dated 21st February, 1835, to direct 'that Mr. John Dennis, of the Receiver-General's Office, late chief clerk to Robert Willimott, Esq., late distributor of stamps, deceased, take charge until further directions of the business relating to the procuring, keeping, and distributing of all stamps for which printed forms are provided, such as books, debentures, &c., and that application be made to him by the respective parties by whom such stamps may be required, in the same manner as heretofore.'

From the date of the said order I continued the charge of the distribution, paying out of the per-centage referred to for the daily services of a messenger, and for occasional assistance, until, on the 1st of December, 1835, your Honours were pleased to order 'that the bills may be taken out, per acceptance, by the billman of the Receiver-General's Office, and the other business of the messenger by the person so employed in the store office. The usual discount for superintending and managing this service to be granted to Mr. Dennis and Mr. Argles, in the proportion of five-sevenths to Mr. Dennis, as distributor, and two-sevenths to Mr. Argles, as his assistant.'

I beg leave to state that, except by simplification, the business of the office is not materially diminished; your Honours' directions to the collectors to make remittances every round having added to the amount of business: but this order has very materially reduced the balances in the hands of the collectors.

I may also add that the stock of stamps now held by me is not more than equal to one-eighth of the average amount of that held by the late distributor; and this arrangement also adds to the business, by making it necessary to send more frequently to the Stamp Office than formerly.

The charge made by the Stationery Office for paper will probably not exceed 80*l.* or 100*l.* per annum; and, as I hope to keep the incidental expenses very low, there will remain a surplus from the gains on paper, applicable to the consolidated duties, of from 400*l.* to 500*l.* per annum.

There has already been paid by me, in the preceding ten months, 450*l.* on this account.

From this statement it will be seen that a very great reduction has been made in the expenses of this department; but it will be also apparent that this reduction has been in a great degree effected by giving to two persons the duties hitherto performed by five.

I am, &c.,

J. Dennis,

To the Hon. Commissioners of Excise. *Distributor of Stamps.*

We have inserted these communications at length, for the purpose of showing another instance (in addition to that of postage) of the practical inconvenience and complexity of arrangement, which is gratuitously occasioned by making one public department an accounting party with another. The above correspondence may also be referred to as furnishing an illustration of the observations contained in a former part of this Report, as to the little probability which exists, under the present constitution and system of management in the department of Excise, that opportunities for making reductions, even when pointed out by the Treasury, should be taken advantage of to the utmost; or that arrangements consequent upon changes in the establishment should be carried into effect in a real spirit of economy. It is apparent that in this case, if the arrangement had been left to be concluded in the usual mode of a communication

from the Treasury, and a Report from the Board in reply, the appointments arising out of the change would have been fixed at a much greater expense to the public than was required; and that it was only in consequence of a further interference on the part of the Treasury, that the arrangement was ultimately settled on the reduced scale.

Notwithstanding, however, the diminished expense at which the business in question has been thus provided for, we cannot consider the arrangement to be altogether a desirable one.

The statement contained in Mr. Dennis's report of the nature and extent of the business of distributing stamps would make it appear to have been improper to appoint him, who is the acting Receiver-General of the Excise revenue, to perform this business. The duties belonging to the office of Receiver-General, when properly attended to, must be sufficient to occupy the whole time of the person discharging those duties; and it follows, that if the additional business of distributing stamps which, according to Mr. Dennis, requires a considerable portion of time and attention, be thrown upon the Receiver-General, a part of his duties must be performed by some subordinate person in the office; in which case it would be evident that the office of Receiver-General would admit of some reduction.

Appendix No. 11 *c.* The per-centage received by Mr. Dennis between the 18th of February, 1835, and the 9th of March, 1836, was 325*l.* 18*s.* But he retains only five-sevenths of what he receives, as he is required to pay his assistant two-sevenths of the per-centage.

The same reasons which, in our opinion, may be urged against the appointment of the acting Receiver-General as distributor of stamps, apply also to the appointment of any other officer at present on the Excise establishment to that duty; for if every officer on the establishment were employed as he ought to be, he could not have any surplus time to allow of his transacting this additional business.

In concluding our observations on this subject, we beg to repeat the opinion already intimated, that the whole business of distributing stamps is founded on the very objectionable practice of making one public department pay public money to another public department; and consequently, as all the trouble and expense is thus artificially created, it is evident that it could be got rid of by taking the very simple and easy step of making all written documents, which are in use for the Excise (the stamps on which are now paid by the Excise) free of duty: we trust, therefore, that no time will be lost in adopting this suggestion.

Charges of Collection.

Notwithstanding we have frequently had occasion to express opinions upon the charges incurred in collecting the Excise revenue, when we have been examining particular heads of duty, the whole amount is so large, that we feel it necessary, before we bring this Report to a conclusion, to take a general view of the subject; with reference, not only to the sum paid for these charges, but also to the funds out of which they are paid, and to the legal sanctions by which these funds are so applied.

We have shown that the Excise revenue is now collected at a much higher rate per cent. on the amount received than formerly—a circumstance which alone is a sufficient ground for a very full and strict investigation into the means which the Com-

missioners possess of incurring expenses, and into the control to which they are subject. In the year 1834 the charges of collection on the Excise revenue of the United Kingdom, as stated in the annual finance accounts for that year, amounted to the sum of 1,082,000*l.*; and the whole of this sum was paid by the Commissioners out of the money received by them on account of the duties or revenue of Excise. According to these accounts this sum was paid under the following heads:—

Salaries and Allowances	£765,139	7	4¾
Day-pay	3,490	9	10
Allowances for Special Services, and Travelling Charges	25,902	11	2
Tradesmen's bills, Buildings, and Repairs, Victualling and Horses	15,564	2	4
Rents, Taxes, and Tithes	14,597	10	4½
Law-charges	11,581	15	7¼
Stationery, Printing, Postage, Carriage, &c.	32,894	2	8½
Superannuation Allowances	108,390	6	2½
Allowances for Offices abolished, and compensation to Officers for loss of Fees	22,392	17	1½
Other Payments	82,047	0	7½
	£1,082,000	3	5

The details of these charges are given at length, with full explanations, in returns contained in the Appendix. Appendix Nos. 47, 48, 49.

As the charge of 82,047*l.*, which appears under the head of 'other payments,' has no connection with the business of collecting the Excise revenue, the actual amount of the charges of collection may be taken at one million.

If the rate of charge per cent. were reduced to what it was, for England, on an average of six years to 1809, that is, to 2*l.* 13*s.* 6*d.* per cent., the amount of charges of collection, on the present gross revenue (15,000,000*l.*), would be no more than 401,250*l.*: so that if the business of managing the Excise department were conducted now as economically as it was formerly, in England, a saving of expense of 598,750*l.* would be effected. Even with 1 per cent. added for the greater expense of collection in Scotland in Ireland, the saving would be 448,750*l.* In our opinion, there is no ground for entertaining a doubt that, if the business of the Excise revenue were limited to the collecting and managing the growing duties only from which the revenue is received; and if those various changes were made in the management of the business of the department, which we have recommended, the charges of collection might and ought to be reduced to what it formerly was.

In order to learn what the legal sanctions are under which the Commissioners exercise authority in applying the money they receive for duties, in paying the several expenses which they class under charges of collection, we examined the Chairman of the Board, and we insert his evidence as containing a full explanation of his opinions with respect to these legal sanctions.

It appears, by the annual finance accounts presented to Parliament, that in the year 1834 the total charges of the collection of the Excise revenue amounted to 1,082,000*l.*; will you be so good as to acquaint us with the authority under which the Commissioners have applied that sum out of the gross receipt of the Excise duties?—The authority of the Commissioners of Excise to make payments out of the gross receipt arises out of the clause in their patent, which is to the following effect: 'We do hereby also give and grant to you, our said Commissioners, or any four or more of you, full power and authority to allow and pay, or cause to be allowed and paid to such sub-commissioners, collectors, and other subordinate officers, accountants and clerks, and assistants, respectively, for their salaries, and to them or to any other person or persons, for incidental charges necessarily arising in the management or collection of our said revenues, or any of them, such sum or sums of salary, allowance, and allowances, as shall be conformable to such general rules, regulations, and directions, as you may from time to time receive from our Lord High Treasurer, or the Commissioners of our Treasury, for the time being, for your guidance in the particulars.' Therefore, when the general establishment of the Excise and the rates of salary are recognized by the Treasury, we conceive under this clause that we have full power to apply the gross receipts to the payment of those salaries.

What is the date of this?—This is the last patent that came out; but the clause is copied from the original patents. From time immemorial, at least ever since the establishment of the Excise, except during the time of the Protectorate, that clause has been usually inserted. Also under the 7 and 8 Geo. 4, c. 53, s. 47, the authority of the Board seems to be confirmed by this clause, which I will read: 'And be it further enacted that the Commissioners of Excise shall daily pay or cause to be paid into the hands of the Receiver-General of Excise in England, or in such other manner as the Lord High Treasurer, or any three or more of the Commissioners of the Treasury, shall from time to time direct, order, or appoint, all money; and shall indorse and deliver over, or transfer to such Receiver-General, or in such other manner as aforesaid, all bills of exchange, promissory notes, drafts, checques, or orders, for the payment of money, as shall from time to time be collected or received by, or paid, or transmitted to such Commissioners for or on account of the duties or revenue of Excise, *except only*'—this is the part—'*the necessary charges paid for collecting, receiving, levying, managing, paying, and accounting for the same, and all other payments legally made thereout.*' It is, therefore, from these two clauses—the clause in the patent which from the first institution of the Excise has been successively entered in each patent, and the 7 and 8 Geo. 4—that we derive our authority for making those payments out of the gross receipts.

Then all power of making payments out of the gross revenue exists in the Commissioners with the consent of the Treasury?—Yes: that is to say, the Treasury have at some time or other approved of the rates of salary, &c. of the different officers, because every new appointment goes to them with the salary annexed to it, and the authority for it comes down to us. When once that general authority is obtained, then the Commissioners conceive, under the patent, that they have power to make those payments without any reference in particular instances to the Treasury.

The Treasury do not on their part ever direct expenses without their being first proposed by the Commissioners?—No, they do not.

The Commissioners have power to purchase lands, have they not?—They have powers: they have exercised powers for the necessary purposes of the revenue.

With regard to erecting buildings, what power have the Commissioners of incurring expenses of that kind?—I apprehend, that all buildings that we should deem necessary for the purpose of carrying on the business of the department, warehouses, or offices of that kind, that we should consider ourselves as having the power of incurring such expenses; but whenever any expense of that kind was likely to be considerable, we should not, as a matter of prudence, I think, order and direct the erection of such buildings without a special application to the Treasury. But in a Report that we sent to the Commissioners of Inquiry, some time ago, those questions were specifically answered.

By the references you have made, it would appear that your powers are confined to the payment of salaries and incidental expenses?—Incidental expenses of management, and—I forget precisely what the words are—but we should understand repairs and buildings, and the purchases of small portions of land, or the erection of any warehouse, or anything of that sort which was necessary for the ordinary conduct of the business—we have certainly understood that as coming under the general power of the Act.

In your returns you mention that the buildings at Bristol were erected under money voted by Parliament, so that it would appear that some new principle has been introduced of providing for expenses of that kind?—In the particular case of Bristol, I fancy it arose out of the fire—the Excise Office was destroyed, and a sum of money was, I believe for the first time, voted by Parliament; but I know that the whole question was referred to the Treasury, and, if I recollect rightly, buildings were designed at first to be erected for the Customs and Excise, which plan was afterwards given up: it was a special case.

That would appear to have been the first time that the Treasury had applied to Parliament to sanction an expenditure of that sort, is that so?—I believe it was the first time.

In the case of St. Katherine's distillery, has there not been a great deal of money expended there in buildings and in providing machinery, which cannot be said to come strictly under the head of charges for management, or salary, or incidental expenses?—Charges of management we certainly considered it to come under, inasmuch as it was essential to the conduct of that part of the business which was allotted to us, the redistillation of spirits; but the Treasury gave us a previous authority for that purchase.

But without there being the sanction of an Act of Parliament, even the Treasury cannot justify that?—Certainly there was no Act of Parliament: it was considered as one of those expenses which we have been in the practice of incurring, and the Treasury in the practice of allowing.

In the case of your printing establishment there has been a great deal of money expended which is not of the character of salaries, or incidental expenses, or what you might consider as strictly charges of management?—Although there was no previous application to the Treasury on this head, yet we received the sanction of that Board for the expense on our Report, stating the advantages that would arise from it and the saving that would ultimately result from it. We have certainly been in the habit of considering those expenses as incidental expenses, if they were necessary for the conduct of the business; and where they have been likely to exceed any particular amount, we have stated to the Treasury all the circumstances of the case, and obtained the sanction of the Treasury for the expenditure.

The sanction of the Treasury, in fact, adopts them as charges of management?—Yes; we have so construed it.

Of the same character there was a great expense incurred on the Irish revenue police—that is quite a new institution, not of the character of officers necessary for the collection?—So far they may be considered as an auxiliary force concerned in the collection of the revenue, inasmuch as they are concerned in putting down that smuggling by which the collection of the revenue is impeded: in that way I conceive that they may be considered as coming fairly under the expenses of levying and collecting; but of course they are a novel description of force, which has grown out of particular circumstances.

In the finance accounts it is stated, that in the year 1834 the sum of 82,047*l.* was applied to what is called 'other payments;' what are included under that head?—I will have the items put together and transmitted to the Commissioners of Inquiry.

After a careful examination of the patents and Acts of Parliament referred to in the above examination, as investing the Commissioners with power to apply the money they receive from the Excise duties in payment of the charges of collection, we feel bound to state, that it appears to us that the Commissioners have been in the habit of giving a wrong construction to the instruments containing the authorities under which they claim to act; and that in consequence very large sums of the Excise revenue, which have been expended, professedly under these authorities, have been so expended without sufficient legal sanction. The general powers which the Commissioners have for defraying the charges of collection are contained, as it appears from the evidence of the Chairman of the Board, in the Consolidated Regulation Act, 7 and 8 Geo. 4, c. 53; these powers being the same as those which had been given under patents and former Excise Acts. By the 47th section of this Act, it is declared that the Commissioners shall pay to the Receiver-General of Excise *all* money collected or received on account of the duties or revenue of Excise, 'except only the *necessary* charges paid of collecting, 'receiving, levying, managing, paying, and accounting for the same, and all 'other payments *legally* made thereout;' and by the 53d section, the Receiver-General is required to pay all money placed at his account at the Bank of England to the receipt of the Exchequer: so that the law obliges the Commissioners to pay *all* the money they receive into the Exchequer, except what is paid for *necessary* charges of collection and other *legal* payments.

On examining the Act of 7 and 8 Geo. 4, it will be found that these other *legal* payments are specially mentioned and provided for. By the 105th section the Commissioners can pay for prosecutions; by the 113th they can give allowances to prisoners; and by the 122d they can contract for or purchase 'any messuages, 'buildings, lands, tenements, or hereditaments, either in fee-simple or for any 'other or lesser estate or interest therein, which they, the said Commissioners of 'Excise, may deem desirable to be contracted for or purchased for the use and 'service of the revenue of Excise.' It would appear, therefore, that the powers of the Commissioners over the money received for the Excise duties are specially limited to making payments for the *necessary* charges of collection, and for those *legal* purposes which are specially provided for in the sections just referred to of the 7 and 8 Geo. 4.

It is particularly deserving of observation, that the Legislature has expressly restricted the powers of the Commissioners in respect to what are to be taken to be charges of collection, by specifying in the 47th section of 7 and 8 Geo. 4, that they must be *necessary* charges. That there must be a clear and real *necessity* before any charge can come under the character of a charge of collection, is further established by the 4th section of this Act, which declares the powers of the Commissioners for paying salaries and other payments. By this clause the Commissioners are authorized to pay to collectors and other officers 'for their salaries, or 'to them, or to any other person or persons, for charges *necessarily* arising in the 'collection or management of the said revenue, such sum or sums of money as

'shall be conformable to such rules, regulations, and directions as may, from time 'to time, be received by the said Commissioners from the Lord High Treasurer, or 'any three or more of the Commissioners of the Treasury, for the direction and 'guidance of the Commissioners of Excise in such behalf.' As, in the 47th section, the charges must be *necessary* charges, and in the 4th section they must be charges *necessarily* arising from the collecting of the duties of Excise, it is clear that the Commissioners cannot legally pay for any charge unless they can show that it is a charge which is absolutely necessary for the purpose of collecting and managing the Excise revenue—a charge without which the ordinary course of collecting the duties could not be carried on.

If this be a correct statement of the case as to the powers of the Commissioners, an examination into some of the payments, which the Commissioners have been in the habit of making, leads us to be of opinion that they have greatly exceeded their powers, in consequence of the charges for which they have been made not having been *necessary* charges, nor charges *necessarily* arising in the collecting and managing of the Excise revenue, according to the true meaning of these terms. The charges to which we here allude are those for new buildings, for a printing-establishment, for St. Katherine's distillery, and for the revenue police.

The question of the legality of paying for new buildings out of the Excise revenue requires nothing further to be stated by us than to show how the Treasury has acted upon it. It appears that, in the year 1834, in consequence of the destruction of the Excise buildings at Bristol by fire, the Commissioners applied to the Treasury for its sanction to expend the sum of 1,200*l.* on re-building them. But although there was a strong reason for incurring this expense, it would seem that the Treasury did not consider it to come within the meaning, according to the Act of Parliament, of a *necessary* charge for collecting the Excise duties, but to be of a character that required the sanction of the Legislature; and accordingly the Treasury refused to accede to the application of the Commissioners. As, however, the buildings were wanted, the Treasury laid an estimate before Parliament, and procured a vote in the Miscellaneous Services for the sum required. The conduct of the Treasury in this instance was, no doubt, governed by the precedent of a proceeding in 1831, respecting the new Custom-house at Liverpool, in which building accommodation was to be provided for the Excise. An agreement had been made in 1827 between the Treasury and the corporation of that town, by which the public was to contribute 150,000*l.* towards this building, by instalments of 25,000*l.*; it being the intention of the Treasury of that day (as would appear from no communication having been made to Parliament respecting this arrangement) to allow the sum of 150,000*l.* to be paid out of the Excise or Customs' revenues, as had been the regular course on similar occasions; but in 1831, when the first payment of 25,000*l.* was called for, the Treasury not considering the expense to be incurred on this new Custom-house as an expense coming within the meaning of the Act as a '*necessary* charge' of collection, passed a minute on the 25th of January, 1831, by which it virtually decided that no charges of this kind, namely, for new buildings, could be legally paid by the revenue Boards out of the produce of the duties collected under their management. The following is an extract from this minute: 'It appears to my Lords that no sum of money has been specifically appro-'priated by Parliament towards building the new Custom-house at Liverpool. 'Write to Mr. Littledale, chairman of the Committee, acquainting him that my 'Lords do not feel themselves authorized to advance the sum of 25,000*l.* of public

See Evidence of Sir F. Doyle, page 144.

'money without the consent of Parliament.' This minute, together with the course taken by the Treasury in the case of the new Excise buildings at Bristol, must, as it appears to us, be taken as a conclusive decision by the highest authority, against the legality of appropriating any money received from the duties of Excise in discharge of expenses incurred by the department for objects, which so obviously cannot be included under any of the ordinary heads of charges of management, as the erection of new buildings.

It should be especially observed, that the minute expresses a distinct opinion that the Lords of the Treasury do not feel themselves authorised to direct the advance of public money for purposes, such as those referred to, without the consent of Parliament; and, therefore, as we have no doubt that the view taken by this minute is the only correct view, as to the law of the case, it follows that the payments made out of the Excise revenue, by order of the Commissioners for the new buildings at their printing-establishment, for the distillery at St. Katherine's, for the revenue police, and for other similar purposes, must be considered as illegal payments; notwithstanding that both for the commencement and completion of these undertakings the Commissioners may have had the sanction of the Lords of the Treasury for the time being. With respect to the first of these undertakings, it appears from the evidence of Mr. William Johnson, the Excise storekeeper, that the Commissioners have expended out of the money received from duties the sum of 13,140*l.* in erecting buildings, and in providing machinery and printing implements for forming an establishment for doing all the printing-work required for the use of the Excise department, as well as of the Customs, Ordnance, and Post Office departments.

So long as the printing-work, which was done by the Excise, was limited to printing permits, although not, perhaps, necessary to be done in the office, there was some appearance of a justification for considering the expense incurred as a necessary charge of collection; because it is required by law that the paper on which the permits are printed should have a water-mark upon it; and it is felony for any person to have any such paper in his possession without a lawful excuse. But to call the expenses incurred in forming a complete printing-house establishment, at an expense of 13,190*l.*, besides the expense annually incurred in printing in it, *necessary* charges in collecting and managing the Excise revenue, is to give a construction to the law which cannot be shown to be the correct and legal construction of it. That it is not necessary for the Commissioners of Excise to print for their own use requires no statement in detail to prove; because every article which is wanted for the department can be procured as good in quality, and as low in price, from those who carry on the trade of printing, or from the Stationery Office, as it can be provided by the Excise at their own establishment.

Mr. W. Johnson says, in his evidence, 'we not only print for ourselves, but for the Customs, Ordnance, and Post Office.' The same reasons, which may be urged against the department of Excise carrying on the business of printing for its own use, apply in a still stronger degree against carrying on that business for the service of other departments. If it could be shown to be desirable that there should be a Government printing-office, such office should obviously be a distinct establishment, for the execution of the printing required for all the public departments; we have, however, already intimated that all the objects of such an establishment can be obtained with equal efficiency, and with greater economy, by resorting to the private establishments of the trade; and there certainly seems to be no good reason why a different principle should be partially applied in the case of the Excise and the three other departments;

at all events, it cannot be alleged that the expenses incurred for printing for these three departments is a necessary charge for collecting the Excise revenue.

Appendix No. 67. With respect to the St. Katherine's distillery, it appears by the accounts in the Appendix that the sum of 35,769*l.* has been expended on this establishment in erecting new buildings, and in providing machinery utensils, and other things.

As the duty on foreign spirits, which are re-distilled in this distillery, is a Customs duty, it is clear that the expenses which the Commissioners of Excise have incurred, and are still incurring, in the re-distilling of them, cannot come under the meaning of 'necessary charges' in collecting the duties of Excise. But if the duty on foreign spirits was an Excise duty, it is a manifest misconstruction of the Act to say, that the expenses incurred in this distillery are 'necessary charges of collection; for certainly no real necessity exists for this process of re-distillation in a government distillery.

Very large sums of money have been paid by the Commissioners out of the Excise revenue for establishing a revenue police in Ireland. This is a regularly equipped and disciplined military force. It is clothed in a military uniform; armed with musquets and bayonets; and officered like the companies of a regiment: so that this scheme of collecting Excise duties by the aid of such a force involves not only the question of expense, but that also of the policy of employing a military force as a part of the Excise department. Under these circumstances, we think that there can be no doubt that the payment of the expenses incurred, as being necessary charges of collection, without the knowledge and consent of Parliament, is wholly illegal.

If the frauds committed in Ireland on the revenue were of so general and injurious an extent as to call for the aid of armed bodies of disciplined men, it would not have been justifiable, even for Parliament to have made so great a change in our system of collecting taxes, as that of collecting them with the aid of such a force, without a very full inquiry, and a very strong case of necessity having been made out; and, accordingly, in this case, as in the one above alluded to of Excise buildings, we feel bound to state that, in our opinion, notwithstanding the previous sanction of the Treasury may have been obtained by the Commissioners, such sanction cannot amount to a sufficient legal justification for establishing such a force, without the consent of Parliament, and in paying for it out of the Excise revenue.

The Chairman of the Board of Excise, in the evidence quoted above, says, with regard to the expense incurred on buildings, and providing machinery for the St. Katherine's distillery, 'charges of management we certainly considered it to come 'under, inasmuch as it was essential to the conduct of that part of the business 'which was allotted to us, the re-distillation of spirits.' With regard to the expenses incurred in the printing establishment, he says 'we have certainly 'been in the habit of considering those expenses as incidental expenses, if they 'were necessary for the conduct of the business.' With regard to the expenses incurred on the Irish revenue police being a necessary charge of collection he says, 'so far as they may be considered as an auxiliary force concerned in the collection of the revenue, inasmuch as they are concerned in putting down that smuggling by which the revenue is impeded; in that way I conceive that they may be considered as coming fairly under the expenses of levying and collecting.' We beg leave to state that we wholly dissent from the construction here given to the laws, with respect to the powers of the Board to incur those expenses, as necessary charges of collection. These schemes for printing for the department, re-distilling foreign spirits, and suppressing illicit distillation, have more of the character of experiments than of *necessary* charges of collection; and as

such they ought to have been submitted to Parliament for its sanction before they were carried into execution.

The Legislature, in order to prevent any part of the money received from the Excise duties from being applied, except to necessary charges of collection and other legal payments, has made special provision, by the 47th section of 7th and 8th Geo. 4. This section enacts that if any Commissioner shall knowingly misapply any money, every such Commissioner so offending shall forfeit his office, and shall be rendered incapable of serving His Majesty in any office, and shall forfeit and lose treble the amount of any sum so misapplied.

In our Eleventh Report on Excise Accounts there is the following paragraph connected with the subject now under discussion:—

> In our opinion the Treasury does not at present possess the means of exercising such a degree of control as, by the constitution, it ought to exercise over the Customs and the other revenue departments, in consequence of its not having an officer of its own to see and report those matters with which it should at all times be acquainted. The sum which is annually paid out of the gross revenue 'in its progress to the Exchequer' is so large, and so much profuse and unauthorised expenditure has taken place, that we consider it absolutely necessary that the Treasury should have the means of preventing the application of any portion of the gross revenues to any purpose, except according to such orders as it shall itself have issued.

In consequence of this paragraph we received a letter from the Secretary of the Treasury, dated 29th October, 1835, referring to it, and concluding with the following passage:—'I have received their Lordships' directions to desire you will 'state to this Board the particulars of the expenditure in the Excise accounts to 'which these observations (profuse and unauthorised expenditure) refer.'

We have waited for this opportunity of again having to take into our consideration the expenditure on charges of collection, to reply to this letter; and in doing so we beg, in the first instance, to remark, that, on reference to the paragraph above quoted, it will be seen that the expressions respecting which an explanation is desired, although contained in the Report on Excise Accounts, were not exclusively directed to the expenses incurred in that department; but were applied generally to the charges of collection of all the revenue departments, and not to the present so much as to former times: and, in the next place, we beg to state that, after having carefully reconsidered the grounds on which the observations contained in the above paragraph were made, we are satisfied that those grounds afford a full justification for the expressions above referred to, in the general sense in which they were employed; and that much of what has been paid for charges of collection may be correctly described as profuse and unauthorised expenditure.

In order to sustain this opinion we feel that we have only to refer to the debates in Parliament, and to the reports of numerous Commissions and Parliamentary Committees of Inquiry: these abound with instances of profuse and lavish expenditure. In the year 1819 the number of Commissioners and Postmasters-General, who were employed in collecting the revenue of the United Kingdom, was sixty-eight; but the effect produced by inquiries of Commissions and Committees has been the reduction of that number to twenty-four. In 1819 the employing of this great number of sixty-eight Commissioners and Postmasters-General was stated in Parliament as a proof of profuse expenditure, and the subsequent reduction fully shows that the charge was well founded. It may be proved by the same means that the number of other principal officers was formerly much greater than it ought to have been. The work of reduction has been going on for a long time, with respect to receivers-general, collectors, comptrollers, and various other officers. Many of these offices were nearly sinecures; and until the practice was introduced of promoting officers already in the service to vacancies, a great amount of public money

Hansard's Debates, vol. xi. p.1431, 1551.

was wasted in consequence of the manner in which the power of making appointments was abused. All salaries were some years ago excessively increased; bills of costs were allowed to be run up to an immense amount; and very lavish expenditure was permitted on all incidental expenses; such as repairs of official residences, furniture, coals, stationery, travelling-charges, messengers, and many other things, which were paid for as incidents.

The mere fact of the very large reduction which has been made in the establishments of the revenue departments, independently of those reductions which have arisen from repealing duties in the last fifteen years, removes all doubt as to the extent of profusion of expense which before existed.

If anything further were necessary to be said, generally, in support of the charge of profuseness in the expenditure of the public money, it may be asked, what other reason than this profuseness could have made it appear to the Treasury to be necessary to obtain a new control over the revenue departments, by passing Acts of Parliament to take away from them the right they had of paying what they pleased for charges of collection? The provisions of these modern Acts, for preventing any expense from being incurred by the revenue departments without the sanction of the Treasury, furnish, in our opinion, conclusive evidence that the expenditure on charges of collection had been profuse under their management.

With respect to the call, which is made on us in the letter of the Secretary of the Treasury, to state the particulars in the Excise accounts to which our observation with respect to profuse expenditure relates, we beg leave to submit, that on referring to the various statements contained in this Report, as to the nature and extent of the establishment, and as to the numerous heads of expenditure, ordinary and extraordinary, which have been incurred in support of it, it will be found that we are fully borne out in having described the expenditure of this department as being liable to the general charge of profuseness.

In regard to a great portion of the expenditure of the revenue departments having been unauthorised as well as profuse, we feel no doubt of this having been the case. In the Excise we have already shown that it has been so, by our statements relating to new buildings, the printing establishment, the St. Katherine's distillery, and the Irish revenue police. The charge of unauthorised expenditure will be found, on the same grounds, to apply to the other departments, which have taken upon themselves to give a construction to the Acts of Parliament, which authorise the payment of necessary charges of collection out of the money received from duties, similar to that which, as already mentioned, has been acted upon by the Excise. What we have already mentioned with respect to the new Custom-house at Liverpool affords a complete illustration of our meaning, and of the unauthorised kind of expenditure which has taken place to a very large amount. In this case 150,000*l.* would have been expended on a new building as a charge of collection, had not the Treasury of 1831 decided that the Commissioners of the Customs had not legally the power of spending money in this way, and that it was necessary to obtain the sanction of Parliament.

Eleventh Report, p. 53.

In the paragraph of our Eleventh Report, containing the terms 'profuse and unauthorised expenditure,' we expressed our opinion of the necessity of securing to the Treasury an effective control over the revenue departments, by stating that—

> Notwithstanding we have proposed to establish a more efficient control, on the part of the Treasury, over the management of the Excise revenue, we are of opinion that further measures are necessary to secure complete protection to the public against the misapplication of any part of the public revenue.

As we are fully convinced that the charges of the collection of the Excise revenue will never be reduced to what they ought to be until the measures alluded to shall be adopted, namely, requiring the whole gross revenue to be paid into the Exchequer, and the charges of collection to be voted on estimates by Parliament, we consider it necessary to insert in this Report what we have said upon these points in our Eleventh Report:—

The other revenue departments are allowed to defray the charges of collection, and make other payments in the same way as the Excise, namely, by retaining part of the gross revenue 'in its progress to the Exchequer.' The consequence is that four millions and a half a year of the produce of the taxes are not paid into the Exchequer, contrary to the great principle of the constitution, which requires that the Exchequer should possess the means of securing the legal appropriation of the money levied on the public. But this it cannot do without having the whole of it, in the first instance, placed under its custody.

The Commissioners of Public Accounts of 1831, in their Report on the Exchequer, express their opinion, upon the expediency of having the whole of the gross revenue paid into the Exchequer, in the following terms:—

'To accomplish with perfect security and efficiency these objects of safe custody, legal appropriation, and record, it is obviously necessary that all public monies whatever should, in the first instance, be paid into the Exchequer.

'But it appears from the accounts laid before Parliament, that the whole amount of the public income is not so paid; but that amounts derived from divers sources of revenue are received and disbursed without the intervention of this institution, or being in any way submitted to its control. It is also certain that a considerable sum, arising from taxes and other matters, are deducted from the gross receipts, and retained and expended by several departments, which only account to the Exchequer for the net amount after such deductions. We think this practice should be discontinued; and we recommend that the gross receipts of public money, whether arising from taxes in each part of the United Kingdom; from the income or sale of crown property under the administration of the Woods and Forests; from the sale of old naval, ordnance, or other stores: from unclaimed dividends, unclaimed prize-money, deductions from pensions, loans on Exchequer bills, or from any other sources, should be placed, without deduction, in the custody of the Exchequer, and be accounted for to Parliament, whose authority should be necessary for the appropriation of the whole.

'We feel this principle to be one of paramount importance for the security of the public money, in the two great branches of receipt and expenditure. We think that no portion of the public treasure should be arrested, on any plea or pretence whatever, on its way to the Exchequer, and that no portion of it should be issued from the Exchequer, without previous Parliamentary sanction.

'Your Lordships will perceive that a really efficient and complete control can be introduced into the different departments of the public service only by the adoption and establishment of the principle we recommend—a principle which we believe to be the necessary preliminary to all satisfactory financial reform; by which means not only will the whole of the public treasures be made available for the public service, but the expense of collection will appear as a part of the public expenditure, and be consequently placed immediately under legislative and official control.

'We may refer to the satisfactory effects which have been produced by the introduction of such a regulation into the administration of the public finances of France, in justification and support of our opinion on this essential point; if difficulties should occur, or objections be started from peculiar circumstances, as to the immediate application of this rule in all cases, it appears essential to recognize the important principle on which it is founded, and to urge upon your Lordships the policy of admitting the smallest possible number of exceptions to its application, and of allowing those exceptions to continue for the shortest possible period. We feel confident that a short experience of this improvement will soon remove the impediments which may at first be opposed to its adoption*.'

As we entertain no doubt of the soundness of the opinions expressed by the Commissioners, or of the great importance of their recommendation being carried into effect, of having 'all public monies whatever paid into the Exchequer,' we have thought it right not to close this Report without referring to it.

We conceive that there can be no doubt that if the practice had always existed of voting annually in Parliament all the charges of collection, these charges would

* A regulation of this character was introduced in France by an Ordinance of the 14th September, 1822, and appears to have been eminently beneficial in its operation. It provides, that under no circumstances can any branch of administration receive, or dispose of, any other funds than those which have been voted for its service by legislative authority. That in case of any sale of public property, the proceeds of such sale shall be paid into the Treasury, and shall not be at the disposal of the department to which the property belonged. In order to accomplish this object, it decrees that the presence and sanction of an officer of the Treasury shall be necessary for effecting any such sale; and it prescribes the form under which the sale must be conducted. It declares, as a general principle, that all money received from the public shall go to the Treasury, and be accounted for as a portion of the public revenue. The circulars of the different administrations also direct, that the amount of no sale of stores or other public property,—in a word, no payments of any description shall be received by any department, to be disposed of by that or any other department, unless it form part of the credit granted by the legislature.—See Mr. Bowring's First Report, pp. 8, 9.

have been very different in their nature and amount from what they have been. Most of those various abuses, which, after having been continued for a long period of time, have gradually been removed by the labours of successive Commissions and Committees of Inquiry, would never in all probability have taken place. Such a heavy expense, for instance, as that of the coast-guard, could scarcely have been suffered to be continued, when the grounds on which it had been established were brought under the discussion of Parliament; for by this means it would have been seen that all that was necessary to do in order to get rid of this expense was to reduce the excessive duties on foreign spirits and tobacco. We may refer also to the case of the expenditure of the Post Office on steam-packets, it is impossible that this could have been carried on, in the negligent way in which it has been described, by the Commissioners of Post Office Inquiry, to have been carried on, if the expenses had been annually voted by Parliament. The Commissioners say: 'It 'did not appear to us that the superintendence exercised by the Office in London 'over the packet establishments had the effect of producing a substantial check 'over the expenditure; the control of which seemed to be almost wholly left to the 'agents.'

There seems to us to be a great inconsistency with respect to those principles of the constitution which relate to our finances, to say, that forty-six millions of the revenue shall be paid into the Exchequer, on the ground that this is the only process by which security can be obtained for the public of a proper use and application of the taxes; and, at the same time, to say that four millions and a half may be expended for charges of collection, free from the control of Parliament and of the Exchequer, and of the control of those other forms and checks to which the rest of the public money is subjected.

In bringing this Report to a conclusion, we beg leave to state, in reference to the numerous changes which in this, and in former Reports, we have recommended for adoption in various branches of the system at present pursued in administering the laws and regulations of the Excise, that we have not in any instance submitted a proposal for any such change, without having endeavoured to discover some well-established and evident principle to guide us in our judgment. The business of administration, or, in other words, of giving execution and effect to the ordinances of the legislature, forms a portion of the science of government; and therefore, like all sciences, has its foundation in certain generally acknowledged and fixed principles. But it has not always been the custom to consider it in such a way by the statesmen of this country: it has been too much given over to the charge of subordinate officers, and the consequence is that uniformity, simplicity, and complete efficiency, are not to be found in the administration of the business of many of our public departments. In other nations, on the contrary, the business of administration has been considered and studied as a science, and arranged on clear and settled principles. It is the practice, particularly in France, to introduce every new regulation or law of administration by a prefatory exposition of the principles on which it is proposed and founded; and, as we think that this is the proper course for insuring an effective and economical system of administration of a public department, we have borne in mind, on every occasion when we have proposed a change, the necessity of being guided by some clear and leading principle, having for its object the avoiding of complication, confusion, delay, inefficiency, and unnecessary labour and expense. We shall now proceed to point out, as the result of our inquiry into the various branches of the

Excise what those general principles are on which we have formed our judgments; and what those changes are which we have suggested, in this and former Reports, in accordance with these principles, relating to the administration of the business of that department.

I. On the principle that business of the same kind ought to be transacted in one and the same office we have made the following recommendations:—1. That the scattered business which properly belongs to a Secretary's Office should be brought together into it; such as the business of the Correspondent's Office and of the Diary Office. 2. That the several kinds of business which is transacted in the Office of the Clerk of the Securities should be transferred, each kind to the office to which it properly belongs. 3. That the examination of solicitors' bills should be transferred from the Secretary's Office to the Accountant's Office. 4. That the business of making out accounts of incidental payments should be transferred from the Correspondent's Office to the Accountant's Office. 5. That all other scattered business connected with the accounts should be transferred to the Accountant's Office. 6. That all the business which properly belongs to the Solicitor's Office should be taken from other offices and brought together into it; such as the examining of the issue of informations before magistrates, and the preparing of bonds of security.

II. On the principle that no business ought to be delayed, or altogether omitted to be done, and as almost all the business of the Excise department originates in written instruments, we have recommended that an effective system of registration of instruments should be established in the Secretary's Office.

III. On the principle that the main security for the due performance of the business of the public is for the most part dependent upon the knowledge, judgment, activity, as well as the integrity of the persons who are employed as functionaries, we have recommended—1. That one member of the Board, together with the Secretary, and all other principal officers, should be selected from officers on the establishment. 2. That no officer shall be placed on the establishment without having passed two examinations. 3. That there shall be an office in the Secretary's Office for superintending everything belonging to the examination and inspection of the conduct of officers.

IV. It being clear that every system of administration should be founded on principles of strict economy, both as to the degree of time bestowed on business, and of expense incurred in remunerating those who perform it, we have made the following recommendations:—1. That salaries should be reduced so as to approximate to those of 1797. 2. That the number of collectors' rounds should be reduced, and the number of collectors. 3. That the number of surveying-general-examiners and of country examiners should be reduced; and also the surveying establishment generally, so that it may be made to bear the same proportion to the revenue collected which it did at former periods. 4. That the offices of Commissioners of Appeals and of Registrars; the offices of Solicitors for Scotland and of Ireland; the office of Clerk of the Securities; the office of Comptroller of Cash, and the office of Comptroller of Accounts, should be abolished. 5. That there should be no grade of official situation, in any office, between the grade occupied by the officer at the head of it and the senior clerks. 6. That the paying of money by the Excise department to other public departments for postage, stamps, and the tax on officers' horses, should be discontinued.

V. On the principle that the heads of a great public department ought not to discharge duties, or embark in undertakings which are inconsistent and out of character with their proper functions, we have recommended,—1. That the Com-

missioners shall cease to act as judges on Excise trials, or as accountants of the Excise revenue. 2. That they should not employ their time in hearing letters read and in reading Diary books. 3. That they should not carry on the business of printers and distillers.

VI. On the principle which we have endeavoured to explain and establish, that a superior degree of knowledge, judgment, and activity, will be insured by making one person responsible for the performance of the duties of the governing authority of a sub-department, than can be insured by having a Board of Commissioners, each possessing equal powers, we have recommended that the First Commissioner shall be invested with the chief powers for directing the administration of the laws and regulations of the Excise.

VII. As there is no principle of the constitution more necessary to be strictly adhered to than the principle which requires that the sanction of Parliament must be given to the expenditure of the public money, we have recommended that the Commissioners shall be deprived of the power of making use of any portion of the revenue they receive, and that the charges of collection shall be voted in Parliament on estimates.

If the changes which we have here proposed be examined according to the plan which we have followed in proposing them, that is, with reference to the reasons which may be drawn from the principles which we have enumerated, we feel confident, that it will be seen that we have not proposed any change which is not founded on a sound principle, and which is not adapted to the end of effecting an important reform in the Excise department.

Office of Excise Inquiry,
5, *Whitehall Place,*
12*th July,* 1836.

HENRY PARNELL.

HENRY BERENS.

Note.—We regret to have to state that we have been deprived of the assistance of our colleague, Mr. Wickham, in preparing this Report, in consequence of the state of his health having made it necessary for him to go abroad.

Having annexed to our Seventh Report, Part II., on British Spirits, and to our Sixteenth Report, on Hops, Digests of the Recommendations contained in our several Reports, Nos. 1 to 16, we beg to submit to your Lordships a continuation of that Digest, comprising the Reports 17 to 20 inclusive, together with an Index of the subjects comprised in the whole of our Reports, Nos. 1 to 20. respectively.

LIST OF APPENDIX

TO THE

Report of the Commissioners of Excise Inquiry.

EXCISE ESTABLISHMENT.

REPORTS, PAPERS, &c.

No. 1. Copy of the Patent appointing the Commissioners of Excise; dated 4th May, 1833.

No. 2. Report of the Commissioners of Excise on the different branches of their Establishment, and on the practicability of effecting reductions therein; dated 2d March, 1831, and corrected to 11th May, 1835.

No. 3. Directions to be observed by the Surveying-General-Examiners of the Excise.

No. 4. Practice of the Board of Excise in regard to Promotions in the Surveying Branch.

No. 5. Letter from the Secretary of Excise, transmitting Copy of Regulations upon the subject of registering Petitions and Papers in that Department; dated 21st December, 1835.

No. 6. Statement of the mode in which the London Incidental Accounts are managed; dated 28th January, 1836.

No. 7. Letter from the Secretary of Excise, transmitting a Statement of the Duties of the Solicitor of Excise for Casual Revenue; dated 1st January, 1836.

No. 8. Letter from the Secretary of Excise, transmitting Copies of General Orders and Instructions from the Lords of the Treasury upon the subject of filling up Appointments to Offices in the Excise Department; dated 23d December, 1835.

No. 9. Memorandum respecting the Registry and Disposal of Papers in the War-Office.

No. 10. A Return shewing how the Business relating to Fines and Forfeitures is conducted, and through what Branches it passes, and in what Books it is registered; also shewing how many Fines imposed, paid, forgiven, and in Arrear, in the Year ended 5th January, 1835; also shewing the Establishment employed on Fines; dated 26th December, 1835.

No. 11. Letter from Mons. Bourcy, Directeur de là Ministration des Contributions Indirectes; dated 9th April, 1836.

No. 11 *a*. Letter from the Secretary of the Excise, transmitting Copies of all Orders which have been issued for taking off the Surveys and Permits as to Tea, Beer, Wine, and Vinegar; dated 1st June, 1836.

No. 11 *b*. Letter from the Secretary of the Excise, relative to the Excise Buildings at Bristol, Crutched Friars, &c.; dated 8th February, 1836.

No. 11 *c*. Letter from Mr. John Dennis, upon the subject of the Amount of per-centage received by him under the late arrangement for the Distribution of Excise Stamps; dated 9th March, 1836.

ACCOUNTS.

No. 12. General Return of all Persons on the Excise Establishment, describing Office; Name; by whom and when appointed; Attendance; duration of Interest; whether executed by Deputy or otherwise; Salary or fixed Allowance; all other Emoluments or Advantages; Deductions; Net Emoluments received by each Individual from, or in consequence of his Appointment under the Board of Excise; any other Emolument, Place, Pension, or Annuity, payable out of the Public Revenue; Description; Annual Value; Daily Attendance or otherwise; dated 5th June, 1835.

No. 12 *a*. A Return, for the Years 1824 and 1835, of the Number of Officers employed for the Country Establishment of England, with the Amount of their Salaries; dated 4th April, 1836.

No. 12 *b*. A Return of the Number of Persons employed in the Excise Department in the Years 1824, 1834, and 1835, with the gross Amount of their Salaries; dated 17th June, 1836.

No. 13. A Return of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed, in the Department of Excise for the United Kingdom in the Year 1797, and in the Years 1805, 1810, 1815, 1819, 1827, 1833, shewing the Increase of the Establishment in each of those Years compared with the Year 1797, together with an Abstract of the same; dated 12th August, 1835.

No. 14. An Abstract Return of the Number of Persons employed, with their Amount of Salary or other Pay in the Department of Excise for England, in the Years ended January, 1797,

1805, 1819, 1824, and 1834, shewing the Gross Receipt of Revenue in each Year, and the rate per cent. at which it was collected, and shewing the several Articles subject to Excise Duty in each Year; dated 20th August, 1835.

No. 15. Statement of the Number of Persons who have received Daily, Weekly, or Monthly Wages from the Excise Office, for the Year ended 5th January, 1834, the Rates allowed, a specification of the Duties performed by each Class, and the total Amount paid; dated 13th May, 1835.

No. 16. Similar Statement, for the Year ended 5th January, 1835; dated 19th August, 1835.

No. 17. A Return of the Secretaries of Excise since 1790, shewing what Offices they held previous to their Appointment; dated 6th April, 1835.

No. 18. A List of the Persons now acting as Officiators at the Chief Office, describing the particular branch to which they are attached, their Names, and their respective Stipends, and whether any, and which, are included in the List of Establishment already furnished to the Commissioners; dated 24th September, 1835.

No. 19. An Account, shewing the Number of Persons employed as Messengers, Watchmen, and Fire-lighters, at the Excise Office, London, in each of the Years 1800, 1810, 1820, and 1830, with the Emoluments at each of those periods; dated 22d February, 1832.

No. 20. A similar Return, for the Year ending 5th January, 1835; dated 24th July, 1835.

No. 21. An Account of the Incidents of the Excise Office, distinguishing each Year, and the Total Amount of each Head of Expense, in each of the Six Years, ended 5th January, 1835; dated 10th July, 1835.

No. 22. A Return of the Gross Number of each of the within-mentioned Documents (blank or otherwise) transmitted within the Year ending 5th January, 1833, to the Chief Office in Broad Street; dated 30th November, 1833.

No. 23. A Return of Treasury References and Reports in 1831, 1832, 1833, and 1834; also the Number of Letters received and written, from and to other Public Departments in 1833; dated 6th April, 1835.

No. 24. A Return of all Persons belonging to the Excise Establishment who are allowed a Residence, or Emoluments in lieu of a Residence, and the Authority for such Residence or Emoluments; dated 13th May, 1835.

No. 25. A Return of the Amount of Travelling Allowances received by any Individuals in the Excise Department, specifying the Rate and Total Amount allowed to each Individual, in the Year ended 5th January, 1835; dated 8th July, 1835.

No. 26. An Account of the Amount of Extra Expenses for Travelling, &c., beyond the ordinary Pay of Surveying-General-Examiners, in the Years 1832, 1833, and 1834; dated 10th July, 1835.

No. 27. A Statement of all Landed or Household Property, whether Freehold or Leasehold, or under any other tenure, at present held by the Department of Excise; dated 5th February, 1835.

No. 28. A Return of the Total Expense incurred by the Excise Department on account of Postage, in each of the Six Years, ended 5th January, 1835; dated 7th July, 1835.

No. 28 *a*. A Return shewing how the Revenue Police are provided with Clothing, and what Expense was incurred when Clothing was last provided; dated 31st May, 1836.

No. 28 *b*. A Return shewing at what periods the separate Offices for Scotland and Ireland, of Clerk of the Diaries, Clerk of the Securities, Examiner of Permits, and Storekeeper, were abolished; dated 22d March, 1836.

No. 28 *c*. A Return of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed, in the Country Establishment of the Department of Excise, England, in the Years 1824, 1834, and 1835; dated 26th April, 1836.

No. 28 *d*. A Return shewing the Number of Traders who have been relieved from Excise Survey, by taking off the Survey on Tea, Wine, Beer, Vinegar Dealers, Starch, Sweets, and Stone Bottles, respectively; dated 27th May, 1836.

No. 29. A Copy of the Old Stores' Account, Debtor and Creditor, for the last Three Years; dated 8th November, 1833.

No. 30. A similar Return, for the Two Years ended 5th January, 1835; dated 7th July, 1835.

No. 31. A Return shewing by what Authority the Payments have been made, and Exchequer Bills purchased, on the Credit Side of the Accounts of Old Stores, for the Two Years, ended 5th January, 1835; dated 19th August, 1835.

No. 32. A Return of Losses of Revenue, and writes-off by order of the Treasury, in the last Ten Years; dated 19th August, 1835.

No. 32 *a*. Copy of Treasury Minute, dated 19th December, 1827, relative to the sale of Foreign Spirits seized on Shore.

No. 32 *b*. A Return of the Expenses incurred in the Year 1810, and in each succeeding Year, for new Buildings by the Excise Department in England, Scotland, and Ireland, shewing by what authority the same was incurred, whether by that of the Commissioners of Excise, the Lords of the Treasury, or Votes of Parliament; dated 16th March, 1836.

No. 33. A Return of the Names of all Officers and their Sureties whose Bonds have become forfeited within the last Ten Years, specifying in each case the Amount of such Bonds, and what Sums have been recovered from the Officers or Sureties respectively; dated 31st July, 1834.

No. 34. An Account shewing the Amount of the Excise Duty paid directly into the Chief Office, distinguishing each Head of Duty, in each of the Five Years, ended 5th January, 1834; dated 27th October, 1834.

No. 35. A similar Return, for the Year ended 5th January, 1835; dated 9th July, 1835.

No. 36. An Account of the Arrears and Defaulters of the Officers of Excise in England for Twenty Years preceding 1834; dated 30th June, 1834.

No. 37. A similar Return, for the Year ended 5th January, 1835; dated 7th July, 1835.

No. 38. An Account of the Arrears and Defaulters of the Offices of Excise in Scotland and Ireland, since the Management of the Excise in those Countries has been under the London Board; dated 30th June, 1834.

No. 39. A similar Return, for the Year ended 5th January, 1835; dated 7th July, 1835.

No. 40. A Return, shewing the time for paying each Duty of Excise after the Duty has been charged; dated 7th July, 1835.

No. 41. An Account of the Cash Balances due from each Collector of Excise, at the termination of each Quarter, in the Year ended 5th January, 1834; dated 27th October, 1834.

No. 42. An Account of the Number of Days at which Remittance Bills are drawn in each Collection, and of the Expenses incurred, and the Nature of such Expenses; dated 27th October, 1833.

No. 42 *a*. A Return of the Amount of Fees and other Emoluments received by the Officers of Excise in the Year ending 5th January, 1797; dated 11th December, 1835.

No. 43. A Return of the Number of Districts of Collection, shewing the Revenue collected in each District in the Year ended 5th January, 1835, and the Amount paid under each Head of Duty; also the Number of Miles each Collector travels in going a Round; dated 21st September, 1835.

No. 44. A Statement of the Principal Places in each Excise Collection in England, Scotland, and Ireland, respectively, on the 10th July, 1835; dated 10th July, 1835.

No. 45. An Account of the Number of each description of Excise Traders under Survey, in each Collection, in England, Scotland, and Ireland, respectively, on the 5th January, 1835; dated 12th July, 1835.

No. 46. An Account of the Gross and Net Receipts, the charges of Management, and Rate per Cent. for which the Revenue of Excise in England, Scotland, and Ireland, respectively, were collected, in each of the Six Years, ended 5th January, 1835; dated 9th July, 1835.

No. 47. An Account shewing the Expense of Management in the Excise Department, in each of the last Four Years, ending 5th January, 1835, distinguished under the principal heads (so far as relates to England); dated 26th December, 1835.

No. 48. A similar Return (so far as relates to Scotland); dated 26th December, 1835.

No. 49. A similar Return (so far as relates to Ireland); dated 26th December, 1835.

No. 50. An Account of all Excise Duties which have been repealed since the Peace, specifying in each instance the Gross Receipt of such Duty in the Year preceding that in which the Repeal took place, and the total Amount of Reductions in the Excise Establishment, both as regards Number of Officers and Expense, which were effected in consequence of such Repeal, distinguishing the total Number of each Class of Officers reduced, and the total Amount of their Salaries; stating, also, whether any of such Officers were placed upon the Redundant List of the Excise to be again brought into Employment as Vacancies occurred, or whether all such Officers were permanently placed upon the Superannuation List of the Department; dated 30th November, 1835.

No. 51. A Return of all New Appointments to any Situations in the Excise (exclusive of Expectants), in each of the last Five Years, ended 5th January, 1835, specifying in each case the Name, Office, by whom appointed, and Amount of Salary and Emoluments; dated 9th September, 1835.

No. 52. A similar Return for the Year ending 5th January, 1836; dated 6th January, 1836.

No. 53. A Return of the Number of Officers in the Department of the Excise who give Bond, with the Amount of Security entered into by each; dated 8th December, 1835.

No. 54. A Return of the Number of Letters issued from the Secretary's and Correspondent's Departments; of the Number of Reports to the Treasury; of the Number of Commissioners; and of the Number of Persons employed in the Secretary's and Correspondent's Offices, in each of the Years 1780, 1790, 1797, 1815, 1825, and 1834.

No. 54 *a*. A Return of the Number of Letters issued from the Correspondent's Office (for England) in the Year 1835; dated 2d April, 1836.

No. 55. A Return of the Total Amount of the actual Expenses incurred in the Removal of Country Officers from one Station to another, for each of the Six Years ending 5th January, 1836, shewing the Total Number of Officers removed; dated 2d February, 1836.

No. 56. A Return of the Total Number of Expectants employed in each of the Six Years, ended 5th January, 1836, with the total Amount of their Salary and Emoluments in each year; dated 3d February, 1836.

No. 57. A Return of the Number of Solicitors of Customs, and of the Establishment of their Office, as well as of their Assistant-Solicitors, in Scotland and Ireland, with the Salaries and Emoluments enjoyed by each, as well as by the Clerks respectively; also, a Return of all Law Expenses in 1834; dated 19th January, 1836.

No. 58. A Return, shewing the Amount paid for Officiators for the Year 1834, distinguishing the several Classes; dated 26th January, 1836.

No. 58 *a*. A Return of the Number of Officers and Clerks who have been re-appointed from the reduced List in each of the last Five Years, ended 5th January, 1836; dated 17th May, 1836.

No. 59. An Account of the Gross and Net Receipt of the Revenue of Excise in England, in the Years 1825, 1826, 1827, 1828, 1829, 1830, 1831, 1832, 1833, 1834, and 1835.

No. 60. A similar Return for Scotland.

No. 61. A similar Return for Ireland.

No. 62. A Return shewing in how many cases, in each of the Five Years to 5th January, 1836, persons proposed for Expectants have not been appointed after Examination by a Supervisor; dated 25th January, 1836.

No. 63. A Return shewing how many Supervisors and Officers have been prosecuted for fraud in England, Scotland, and Ireland, in each of the last Five Years to 5th January, 1836; dated 2d February, 1836.

No. 64. A Return of the Number of Supervisors and Officers dismissed in each of the last Five Years, distinguishing the Number dismissed in England, Scotland, and Ireland, respectively; dated 23d January, 1836.

No. 65. A Return shewing the Date when and how Fees were abolished, and what additions were made to the Salaries in consequence of the abolition of them; dated 25th January, 1836.

No. 66. An Account of the Prices by Contract, or otherwise, of the under-mentioned Articles of Provisions at the Royal Hospital, Greenwich, in 1835.

No. 67. An Account of the Estimated Annual Expense at which the Distillery at St. Katherine's, is at present carried on, and also the rate per Gallon at which the Spirits are re-distilled.

No. 68. A Return of the total Number of Expectants who have been appointed in each of the Six Years ended, 5th January, 1836, specifying under what authority, and by whom appointed; dated 11th July, 1836.

EXAMINATIONS.

No. 69.	Sir F. H. Doyle, Bart., Chairman of the Board of Excise	Dated 5th May, 1833
No. 70.	Ditto do.	12th Aug. 1835
No. 71.	Ditto do.	18th Feb. 1836
No. 72.	J. C. Freeling, Esq., Secretary to the Board of Excise	13th Nov. 1835
No. 73.	Charles Browne, Esq., Assistant-Secretary	28th July, 1835
No. 74.	W. K. Dehany, Esq., Solicitor of Excise	4th Aug. 1835
No. 75.	John Brown, Esq., English Correspondent	30th July, 1835
No. 76.	Mr. William Stanton, Assistant-Correspondent	23d Nov. 1835
No. 77.	G. A. Cottrell, Esq., First General Accountant	18th „
No. 78.	William Thomas Thornton, Esq., Clerk of Securities	„ „
No. 79.	Mr. William Hetherington, Surveying-General-Examiner	29th Oct. 1833
No. 80.	Ditto do.	18th Nov. 1835
No. 81.	Mr. D. Logie do.	3d Aug. 1835
No. 82.	Mr. John Dennis, Chief Clerk to the Receiver-General	9th „
No. 83.	Mr. William Johnson, Storekeeper's Office	1st „
No. 84.	Mr. Joshua Emerson, First Assistant Clerk of the Diaries	„ „
No. 85.	Mr. John Gowland, First Clerk to the Accountant for Fines	6th „
No. 86.	Mr. John Saunders, Warehousekeeper of Seized Goods	„ „

No. 87.	J. Cornwall, Esq., Collector of Excise	Edinburgh	7th Nov. 1833
No. 88.	Ditto do.	do.	12th „
No. 89.	A. M. Carr, Esq., Solicitor of Excise	do.	7th „
No. 90.	Ditto do.	do.	12th „
No. 91.	George Pape, Esq., Collector of Excise	Dublin	2d Dec. 1833
No. 92.	Mark A. Saurin, Esq., Solicitor of Excise	do.	„ „
No. 93.	Ditto do.	do.	9th „
No. 94.	Mr. Edward Graham, Supervisor of Excise	Newcastle	4th Nov. 1833
No. 95.	Mr. John Clark, Acting Collector of Excise	Elgin	15th „
No. 96.	Mr. Richard Jenner, Collector of Excise	Glasgow	21st „

No. 97.	R. B. Dean, Esq., Chairman to the Board of Customs	16th Nov. 1835

No. 98.	Mr. Joseph Sayell, Retired Officer of Excise.	Exeter	23d May, 1833
No. 99.	Ditto do.	do.	„ „
No. 100.	Ditto do.	do.	10th Nov. 1834
No. 101.	Mr. Thomas Salter do.	do.	6th July, 1833
No. 102.	Mr. James Lethem do.	Leith	4th „

No. 103.	Joseph Hume, Esq., M.P.	3d Sept. 1835
No. 104.	P. H. Abbott, Esq.	30th May, 1835
No. 105.	Ditto	2d June, 1835

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APPENDIX TO THE TWENTIETH REPORT.

REPORTS, PAPERS, &c.

Appendix No. 1.

No. 1.

Patent appointing the Commissioners of Excise; dated 4th May, 1833.

WILLIAM IV, BY THE GRACE OF GOD, of the United Kingdom of Great Britain and Ireland King, Defender of the Faith. To our trusty and well-beloved Sir Francis Hastings Doyle, Bart., Sir John Cheetham Mortlock, Knt., William Plunkett, Hart Davis, Berkeley Paget, William Henry Percy, and Thomas Harrison, Esquires, greeting. Whereas we did by our letters patent, under our great seal of our United Kingdom of Great Britain and Ireland, bearing date at Westminster, the tenth day of December, in the first year of our Reign, constitute and appoint you the said, Sir Francis Hastings Doyle, Sir John Cheetham Mortlock, William Plunkett, Hart Davis, Berkeley Paget, William Henry Percy, and Thomas Harrison, together with our trusty and well-beloved George Seymour (commonly called Lord George Seymour), Alexander Campbell, Charles Rodolph Trefusis, James Baron Lifford, and Woodbine Parish, Esquires, to be thenceforth, during our pleasure, our Commissioners and Governors of, and for the collection and management of, the whole of our revenue of Excise, arising in and throughout our said United Kingdom of Great Britain and Ireland, and the islands and territories thereunto belonging, and of all quit, crown, and composition rents, and of all arrears thereof whatsoever payable to us, our heirs and successors, in Ireland, as by the same letters patent, relation being thereunto had, may more fully and at large appear. Now know ye, that we have revoked, determined, and made void, and by these presents do revoke, determine, and make void, the said recited letters patent, and every clause, article, and thing therein contained; and further know ye, that we, reposing especial trust and confidence in your ability, fidelity, and integrity, have nominated, constituted, and appointed, and by these presents do nominate, constitute, and appoint you, the said Sir Francis Hastings Doyle, Sir John Cheetham Mortlock, William Plunkett, Hart Davis, Berkeley Paget, William Henry Percy, and Thomas Harrison, to be henceforth, for and during our pleasure, our Commissioners and Governors of, and for the collection and management of, the whole of our revenue of Excise, arising in and throughout our said United Kingdom of Great Britain and Ireland, and the islands and territories thereunto belonging, and of all duties imposed by any Act or Acts of Parliament passed, or to be hereafter passed, and have been or are or shall be made payable to us, our heirs and successors, as duties of Excise, or duties under the management of the Commissioners of Excise, and of all arrears of any such duties, and of all quit, crown, and composition rents, and of all arrears thereof whatsoever payable to us, our heirs and successors, in Ireland, and of all duties, impositions, taxes, rents, revenues, and payments which have heretofore been under the management of our Commissioners of Excise in England, Scotland, Ireland, and our United Kingdom of Great Britain and Ireland, respectively, and of all arrears thereof respectively, and of all penalties and forfeitures arising, or which shall have arisen, or shall arise, or accrue, or remain or become due to us, our heirs and successors within our said United Kingdom of Great Britain and Ireland, and the islands and territories thereunto belonging, under any law or laws touching or relating to our said revenues under your collection or management, hereby giving and granting unto you, our said Commissioners, or any four or more of you, and unto such of you, our said Commissioners, as shall be ordered by the Commissioners of our Treasury, or any three or more of them, or our Lord High Treasurer, to sit and act as a Board of Commissioners for Scotland, or Ireland, or any two or more of you, whilst so acting, full power and authority, in the manner directed by a certain Act of Parliament, passed in the fourth year of the reign of his late Majesty King George the Fourth, entitled 'An Act to consolidate the several boards of Customs, and also the several 'boards of Excise of Great Britain and Ireland,' to manage, collect, levy, recover, and receive, and cause to be managed, collected, levied, recovered, and received, for us and to our use, all and every the said duties, impositions, taxes, rents, revenues, and payments whatsoever, and all arrears thereof, and of every part thereof, and further to do and execute all matters and things which, by any Act or Acts of the Parliament of England, or Great Britain, or of the Parliament of Ireland, or of the United Kingdom of Great Britain or Ireland, now in force, the Commissioners of our Excise for the time being, in England, Scotland or Ireland, or our United Kingdom of Great Britain and Ireland, are authorized and empowered to do; and we do hereby appoint that to you, our said Commissioners, all other officers of Excise, for any of the matters aforesaid, within our United Kingdom of Great Britain and Ireland, and the islands and territories thereunto belonging, shall be subordinate and accountable; and we do also by these presents authorize and empower you, our said Commissioners, to exercise and execute, as directed by the said Act, passed in the fourth year of his said late Majesty, all

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and every the privileges, powers, and authorites given and granted by the same Act, or which now are or shall hereafter be given, granted, or confirmed, by any other Act or Acts of Parliament, touching the aforesaid duties of Excise, and other revenues and payments, or any duties, impositions, taxes, rents, or revenues, which now are or shall hereafter be placed under the management of the Commissioners of our Excise, or which have been heretofore had, possessed, held, or enjoyed by our Commissioners of our Excise in England, Scotland, or Ireland, or our United Kingdom of Great Britain and Ireland, respectively, and we do by these presents require and command you, our said Commissioners, that you and every of you, respectively, do carefully and diligently, in the manner directed by law and the said Act, passed in the fourth year of the reign of his said late Majesty, execute and discharge the trust aforesaid in and by all things as becometh, and that in the discharge and execution of such trust you do strictly observe and follow all such orders and directions as you shall from time to time receive from the Commissioners of our Treasury, or our High Treasurer of our United Kingdom of Great Britain and Ireland, for the time being, in, of, or concerning the premises; and we do hereby further empower and authorize you, our said Commissioners, or any four or more of you, from time to time, to constitute and appoint, by writing under your hands and seals, such and so many sub-commissioners, collectors, and other subordinate officers, accomptants, clerks, and assistants, for collecting, receiving, managing, and accounting for our said revenues and the arrearages thereof, in and throughout our said United Kingdom of Great Britain and Ireland, and the islands and territories thereof, as to you our said Commissioners, or any four or more of you, shall seem meet and requisite for our service, taking from them sufficient security in our name to perform their respective duties, and well and truly to collect and answer such parts of our said revenues, and the arrearages thereof, and throughout our said United Kingdom of Great Britain and Ireland, and the islands and territories thereof, as to you our said Commissioners, or any four or more of you, shall seem meet and requisite for our service, taking from them sufficient security in our name to perform their respective duties, and well and truly to collect and answer such parts of our said revenues, and the arrearages thereof, as be by you committed to their charge, and them or any of them, from time to time, to remove, displace and discharge, as you our said Commissioners, or any four or more of you, see cause, provided always that the number of each description of officers and persons so to be appointed shall not in any case, excepting as hereinafter mentioned, exceed the number which shall be fixed and allowed by any general warrants or orders, which shall from time to time be issued for that purpose by our Lord High Treasurer or the Commissioners of our Treasury for the time being; and provided also that in all cases in which it may be deemed necessary to appoint a greater number of officers of the lowest class than shall have been authorized by such warrants or orders, the persons to be named to every such appointment shall be submitted to and approved by our Lord High Treasurer or the Commissioners of our Treasury for the time being; and we do hereby also give and grant to you, our said Commissioners, or any four or more of you, full power and authority to allow and pay, or cause to be allowed and paid, to such sub-commissioners, collectors, and other subordinate officers, accomptants and clerks, and assistants, respectively, for their salaries, and to them or to any other person or persons, for incident charges necessarily arising in the management or collection of our said revenues, or any of them, such sum and sums of money, allowance and allowances, as shall be conformable to such general rules, regulations, and directions, as you may from time to time receive from our Lord High Treasurer, or the Commissioners of our Treasury for the time being, for your guidance in that particular; and we do by these presents strictly charge, command, and require, all and singular our officers, ministers, justices, mayors, magistrates, sheriffs, bailiffs, and all constables, headboroughs, and all other our officers of our peace, to be aiding and assisting to you, our said Commissioners, and every of you, and to all and every officer and officers, agent and agents, by you our said Commissioners, or any four or more of you, to be appointed in the execution of all and singular the premises, and of all matters and things relating thereunto, as they will answer the contrary at their utmost peril. And further, we do by these presents authorize and empower you, our said Commissioners, and any of you, at any time or times, during your continuance in this our Commission, respectively to adminster an oath to any person or persons that will voluntarily make the same upon any information, discovery, or other thing that may concern our said revenues, or any of them, or the management or collection thereof. And know ye further, that we of our especial grace, certain knowledge, and mere motion, have given and granted, and by these presents do give and grant, unto each of you, the said Sir Francis Hastings Doyle, Sir John Cheetham Mortlock, William Plunkett, Hart Davis, Berkeley Paget, William Henry Percy, and Thomas Harrison, the salary and allowance of one thousand two hundred pounds net, and without deduction, by the year, for your respective care and pains in the management of our said revenues, hereinbefore mentioned, to have, hold, enjoy, and yearly to retain, keep, and receive, the said several and respective salaries and allowances unto each of you the said Sir Francis Hastings Doyle, Sir John Cheetham Mortlock, William Plunkett, Hart Davis, Berkeley Paget, William Henry Percy, and Thomas Harrison, for and during our pleasure, the said salaries and allowances of you the said Sir Francis Hastings Doyle, Sir John Cheetham Mortlock, William Plunkett, Hart Davis, Berkeley Paget, William Henry Percy, and Thomas Harrison, to commence from the time to which you were last paid thereon respectively, and from thenceforth to be paid quarterly, on the four most usual days of payment in the year, by even and equal portions, the said several and respective salaries and allowances, to be paid and payable out of our said duties of Excise, and other duties committed to your management, or any part thereof, which is or may be applicable thereunto, and not appropriated to other uses; and we do

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Patent appointing the Commissioners of Excise; dated 4th May, 1833.

hereby authorize and require the Commissioners of our Treasury, and our High Treasurer of our United Kingdom of Great Britain and Ireland, Chancellor, Under Treasurer of our Exchequer, the auditors and comptrollers of Excise, for the time being, and all others concerned, to allow, upon the account and accounts of such officer or officers who shall pay the same, the payment of the said several and respective salaries, in the manner hereinbefore mentioned to you, our said Commissioners hereby appointed, without any further or other warrant or warrants in that behalf, and to the intent, that you the said Sir Francis Hastings Doyle, Sir John Cheetham Mortlock, William Plunkett, Hart Davis, Berkeley Paget, William Henry Percy, and Thomas Harrison, may be the better enabled to attend the execution of this our Commission and the trust in you reposed, and may not be withdrawn from the same, we do hereby declare our will and pleasure to be, that whilst this our Commission remains in force, neither you, our said Commissioners hereby constituted, nor any of your sub-commissioners, collectors, or other subordinate officers, accomptants, clerks, or assistants, shall be compelled to serve as mayors or sheriffs, or on any jury, or to appear or serve at any assizes or sessions, or bear any other public office or employment, and we do hereby authorize and empower you our said Commissioners, by virtue of these presents, to proceed in and finish all causes and cases of which our Commissioners of our Excise in England, Scotland, or Ireland, or our United Kingdom of Great Britain and Ireland, respectively, have by law jurisdiction left undetermined upon the last or any former Commission or Commissions, issued for managing the said revenues respectively. Lastly, we will, and by these presents do grant to you our said Commissioners hereby constituted, that these our letters patent, or the enrolment thereof, shall be and remain in and by all things good, firm, valid, sufficient, and effectual in the law, according to the true intent and meaning thereof, notwithstanding the not truly or not fully reciting the said recited letters patent, or the date thereof, and notwithstanding the not reciting any other letters patent concerning the said duties, revenues, or other the premises, or any of them heretofore made or granted by us, or any of our ancestors or predecessors, or any Acts of Parliament made concerning the same, or any other omission, imperfection, defect, matter, cause, or thing whatsoever to the contrary thereof, in anywise notwithstanding. In witness whereof we have caused these our letters to be made patent. Witness, ourselves, at Westminster, the fourth day of May, in the third year of our reign.

By writ of Privy Seal,

BATHURST.

APPENDIX No. 2.

No. 2.

Report of the Commissioners of Excise on the general Establishment; dated 2d March, 1831.

REPORT of the Commissioners of Excise on the different branches of their Establishment, and on the practicability of effecting reductions therein; dated 2d March, 1831, and corrected to 11th May, 1835.

MAY IT PLEASE YOUR LORDSHIPS,

In pursuance of your Lordships' directions, signified to us by Mr. Spring Rice's letter of the 27th January, we have prepared, and now transmit to your Lordships, returns of the several departments under our control, shewing the number of persons employed in each department; the classification of such persons according to their rank in the service; and the amount of salary, fees, or other emoluments received by the several classes. We have, at the same time, annexed to the establishment of each a short statement of the duties to be performed, and of the mode in which they are distributed amongst the individuals employed, as the best means which occurred to us of enabling your Lordships to form a proper estimate of the degree of capacity which may be required for the due execution of the business.

Pursuing the course indicated by your Lordships' letter, we have revised with great attention the schemes of the extensive establishments which are subordinate to the Board; but as the daily duties of each branch of the service are immediately and intimately connected with the business of the Board and the individual duties of the Commissioners, we shall, in conclusion, lay before your Lordships a statement of those duties, as necessary to render the general system of the department more intelligible, and to shew the mode and degree in which the transactions of the subordinate departments are regulated by, and depend upon the proceedings of the Commissioners.

[The whole of this Report, so far as relates to the different branches of the department, is inserted in the body of the Report, and is consequently omitted here.]

In the year 1821 the Board in England consisted of nine members, whose salaries amounted to £13,800. At that time the management of the revenues of Excise arising in Scotland and Ireland was vested in distinct and independent Boards of Commissioners, in number twelve, and whose united salaries amounted to £12,900: thus, the business for the United Kingdom was transacted by twenty-one Commissioners, at an expense of £26,700. At present the same duties are discharged by one Board, consisting of seven Commissioners, whose salaries amount to £9,200, being a reduction in number of fourteen, and a diminution of expense to the extent of £17,500 per annum.

We have to add that your Lordships, by Mr. Dawson's letter of the 21st of February, 1830, have directed that the next vacancy shall not be filled up, and that, as further vacancies occur, the salaries of the new appointments shall be reduced to £1,200 per annum. Eleven Commissioners will thus remain for the transaction of the current business, and for the

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Report of the Commissioners of Excise on the general Establishment; dated 2d March, 1831.

performance of any special duty, which, since the abolition of the local boards in Scotland and Ireland, will require the occasional attendance of the Commissioners in those counties.

Before we conclude this part of the subject it may not be improper to call your Lordships' attention to the annexed account, shewing the extent to which the reductions have been effected on the establishment of this revenue in the course of the last ten years.

We have frequently had occasion to explain to your Lordships that, by a principle interwoven in the practice of this department, a systematic and habitual revision of the establishments is continually taking place; and that it has not, therefore, been found practicable to effect any considerable reduction on those immediate occasions on which your Lordships have suggested special inquiry into the rates and emoluments of the individuals in our service: but, looking at the effect for a series of years, it will at once be seen that the operation of this principle has been constant and efficacious.

Your Lordships will perceive that an actual saving, under the head of salaries and emoluments, of £176,000 per annum has been accomplished during the period in question. The reductions which are now in progress amount to £21,000; and it is important to state, that the whole of these savings are entirely independent of those which may have already been, or are about to be, effected, in consequence of the extensive repeal of Excise duties in the present and the preceding years.

Upon this part of subject we have only at present further to observe, that the full extent to which the reductions in consequence of the repeal of duties in 1830 and 1831 will be carried cannot yet be precisely ascertained; but the Board have already found it practicable, with reference to the duties on beer, leather, and cyder, to reduce upwards of 300 officers in the surveying branch, and to diminish the expenses under the head of salaries, by upwards of £30,000 per annum. This arrangement has been accomplished without entailing any expense in the nature of compensations upon the public.

Having thus placed before your Lordships a full statement of the business, and a detail of the establishment of this department, it is our duty to make a few observations in conclusion, which are suggested by our experience of the peculiar nature of this service, and of the mode in which, as we have endeavoured to shew to your Lordships, the various duties of it are discharged.

With reference to the general scale of renumeration throughout the department under our control, we may be permitted to state that it is by no means disproportioned to the demands made upon the time, the intelligence, and the responsibility of the individuals employed under us. If the salaries allotted to the several classes of officers in the surveying branch of this department be measured by the extent of their labour, the incessant activity, and we may add, the frequent hardships and occasional expense which the strict performance of very obnoxious duties entails upon them, we cannot, indeed, but feel that the remuneration is barely adequate to the services to be performed; and we do not hesitate to express our confident belief, that a diminution in the rates of salary would tend to impair the general efficiency of this establishment, and, by rendering the officers less independent of those persons who have a direct interest in any abatement of their vigilance or other dereliction of duty, would far outweigh the saving which might result from any reduction of the present allowances.

In the in-door establishment of this office the salaries have undergone repeated revisions, and have in many instances been reduced to a scale which, we believe, has no parallel in any other public department. In no branch of this department does any scale exist of remuneration for length of service; and those few stations to which official incomes are annexed, exceeding in very small amounts the moderate rates of pay which are awarded to the generality of persons employed*, are attainable only after many years of persevering industry and patient expectation of advancement: nor is this advancement (remote as it always is) conceded to claims which are founded on seniority alone, but is held out as a reward of superior talent and unremitting assiduity in the discharge of duty. The department of accounts, comprising an establishment of not less than sixty-five persons, affords an illustration of this remark: the average period which is occupied in passing through the subordinate ranks to the station of general accountant, the salary of which is £310 per annum, is little less than forty years; and the present senior accountant, whose salary is now £250 per annum, has only recently obtained his present station, and has been in the public service for upwards of forty-five years.

We are persuaded that these facts and circumstances will have their just weight with your Lordships, in the consideration of a question in which the interests of a very large class of deserving individuals are so deeply involved, the more especially as it is not doubtful that the same talent and general qualifications which have been applied, and exclusively devoted by them to the public service, might have led to the attainment of equal and more permanent advantages.

In committing the interests of these individuals to your Lordships' just consideration, which we feel it our duty to do, we are satisfied, that if the duties of their several departments have been substantially executed by them; if that responsibility of office, which implies not only the highest integrity in all pecuniary transactions, but an impartial and conscientious exercise of the general trusts committed to them, have been honestly undertaken and faithfully discharged; if, in the great extent of official transactions which are necessarily committed to persons of subordinate rank, there has been scarcely an instance of misapplication or abuse, these several results may be justly ascribed to a system of fair remuneration, which, while it

* The average rate of pay to each individual in the service, of whatever rank or station in the United Kingdom, does not exceed £107 per annum.

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gives to official employment the stamp of respectability, is designed and calculated to insure the employment of persons of ability and character in stations in which their general qualifications have been productive of the greatest public benefit.

We are, &c.

2d *March*, 1831.

G. Seymour. T. Harrison.
F. H. Doyle. W. Plunkett.
A. Campbell. L. Lifford.
J. C. Mortlock. H. Davis.
B. Paget. W. Parish.
C. R. Trefusis. W. H. Percy.

Abstract.

Page.	Department.	No. of Officers.	Amount of Salaries. £.	s.	d.
1.	Secretaries,	36	10,070	0	0
6.	Correspondents	14	2,710	0	0
8.	Solicitors	25	10,522	6	2
10.	Commissioners of Appeals	5	757	10	0
10.	Registrar	2	310	0	0
11.	Clerk of the Securities	8	1,670	0	0
12.	Accountants	72	13,190	0	0
14.	Receiver General	12	3,630	0	0
15.	Comptroller of the Cash	3	986	10	0
16.	Comptroller of Accounts	34	4,480	0	0
16.	Auditor	8	1,800	0	0
16.	Store Office	10	1,235	0	0
17.	Diary Office	5	770	0	0
18.	Permit Writers	314	28,096	5	0
19.	Permit Printing Office	2	248	15	0
19.	Permit Examiners	19	1,898	9	2
20.	Warehouse for Seized Goods	3	294	10	0
20.	Housekeepers	24	1,485	0	0
21.	Doorkeepers	3	300	0	0
22.	Messengers.	6	471	0	0
22.	Tea Warehouses	34	4,005	5	0
23.	Port of London	43	3,693	15	2
24.	Out-Ports	9	1,115	10	0
24.	Exports	54	4,990	10	0
26.	Surveying-General-Examiners	112	25,360	0	0
27.	Country Surveying Establishment	4,733	533,954	0	0
29.	Warehousekeepers (Ireland)	8	1,350	13	0
29.	Register of Seized Goods (Scotland)	1	50	0	0
32.	London Surveying Establishment	391	42,170	0	0
		5,990	701,614	18	6

Appendix No. 3.

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Directions to Surveying-General-Examiners.

Directions to be observed by the Surveying-General-Examiners.

General Order.

The surveying-general-examiners, established by minute of the 25th of June, 1817, being divided into four classes, with a chief to each, and the whole under the control and management of the principal of the first class, or, in his absence, the next in seniority acting for him, are, when in the office, to employ themselves under his directions, to be communicated to the respective chiefs, in making reports on subjects referred to them by the Board, or transacting such other business as belongs to this department; and the superintendence of the whole is to be in the members of the first class.

References from the Board, and Reports thereon.

All papers referred to the surveying-general-examiners are to be delivered to the principal of the first class, and entered in a book kept under his directions, specifying the subject, and when received, also when and to whom delivered, when returned, and when a report is made thereon to the Board.

The principal may assign such papers, except those on common business hereafter specially provided for, to the chief of whatever class he thinks fit, who is thereupon to appoint one or more of his class, as the case may require, to collect the necessary information, and prepare the draught of a report thereon, which he is to revise and present to the members of the first class, and when approved by them he must see that a fair copy be made out and signed, and laid before the Board.

The rough draughts of all such reports, as they stand revised and corrected, are to be preserved properly folded and endorsed, in order that they may be referred to at any subsequent

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period if necessary. All reports on matters of importance are to be copied into a book kept for that purpose.

The chief, and two, at least, of the class by which the report is drawn up, are to sign the first in order, stating of what class they are; such report to be countersigned on the left hand, separately from the rest, by the members of the first class. The chief and members of the class that are specially charged with drawing the report up will consider themselves as held more particularly accountable for the facts it contains; and if any surveying-general-examiners disagree with what is stated in a report, they are to signify their dissent at the foot of it, shewing the grounds upon which their own opinion is founded.

Particular Duties of the Second Class.

The second class are to consider it their peculiar duty to make reports on all papers relative to deficiencies in fish-curers' stocks of duty-free salt: and on proposals for making new establishments or altering old ones; and to make out quarterly accounts from the supervisor's statements, shewing the difference between the weight of glass metal taken by gauge and the goods charged at the several glass-works; making such a report thereon as circumstances may require, and previously submitting it to the members of the first class.

Particular Duties of the Third Class.

This class are to examine characters, as specially appointed by minute of the 25th June, 1817; also to make reports on applications from the country for locks and additional stores; to re-examine the errors reported in table-books; and to call upon the supervisors to send up tables corrected accordingly.

Particular Duties of the Fourth Class.

This class are to keep the book in which is entered the number of survey-books, ledgers, journals, specimens, and other documents applied for, and to be issued from the store-office, having first examined and found that what is requested in the supervisor's letters is actually necessary; they are to examine and compare the articles returned to the office, as old books and stores, with the entries of those sent out, taking a trusty examiner and the sorter of old books, to their assistance, and if any part is deficient the matter must be fully reported to the Board. It is also to be their business to make reports on proposals for the course of collecting the duties each round, and the allowances to be made for sitting expenses, and on applications for a return of the duty on bad malt; to make out accounts that are wanted of the stocks of exciseable duties charged, or other statements that are to be collected from the books or papers in the office; and to lay before the Board a quarterly list of the supervisors who neglect to return their old books before the expiration of the quarter next ensuing that in which they were used.

The junior surveying-general-examiner belonging to this class is likewise to inspect the country examiner's progress and attendance-books, and make a weekly report on their performances. It is also to be considered a part of his duty, as well as that of his chief, to visit them from time to time, in order to see that they are properly employed, and do not absent themselves during office hours without special permission, reporting all irregularities that may be observed in this or any other part of their conduct to the principal of the first class, who, after making his remarks thereon, is to lay the matter before the Board for their directions if necessary.

Collecting.

The surveying-general-examiners of the second and fourth classes, except the two chiefs, are to go out in turn, according to their seniority, to officiate as collectors.

Attendance on Business.

The respective chiefs, each being responsible for the conduct of the individuals belonging to his class, must see that they are regular in their attendance at the office, and that they employ themselves diligently, and observe good order and decorum on all occasions during the hours of business.

Progress Book.

A book is to be kept by the chief of each class, except the first, in which is to be entered under each member's name, on distinct pages, the business performed by him from time to time, to be inspected by the principal and reported on when necessary, and delivered the first Thursday in every month to the Secretary to be laid before the Board.

Weekly Report.

A statement is to be made out by the principal of the first class every week of the names of the surveying-general-examiners, shewing how and where they are employed; and if any are absent from duty, the time and cause are to be specified; which statement is to be laid before the Board in a letter sealed up, early on Tuesday morning.

In such statements also, when any supervisor's character is under examination, it must be mentioned by whom, and from time to time; and if it has been two months or upwards in hand, the person who has it must make out an account of the reasons why it is not finished, and when it is likely it will be completed, to be annexed to the report.

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Directions to Surveying-General-Examiners.

In this weekly report is likewise to be shewn how the country examiners are employed, distinguishing the number on each particular service or under instructions; and a scheme must be added of the division-officers not come up as examiners, although ordered, with the date of the order in each case.

Leave of Absence.

All applications from the surveying-general-examiners or country examiners for leave of absence must be underwritten by the principal before they are sent in to the Board; and upon such requests being granted, the party by whom it was made is thereupon to take it to the Secretary's office to be registered, and then lodge it with the principal.

Qualifications of the Examiners.

The country examiners, on their arrival at the office, are to be examined by some surveying-general-examiner of the first or second class, appointed by the principal, as to their abilities, acquirements, and capacity for the business; and from time to time afterwards as to their proficiency in the instructions given them in port and other duties; and, before they leave the office to go to a district, as to their fitness to be intrusted generally and specially with the care of the revenue and the superintendence of the officers; and the Board must be acquainted if they are found not duly qualified.

Such surveying-general-examiner is to see that they be regularly sent to the persons by whom they are to be instructed in port and other duties; and the general letter of the 8th of August, 1817, respecting country examiners, must be strictly observed; and all such examinations as aforesaid, together with the certificates of their being duly qualified in the particular duties in which they were ordered to be instructed are to be entered in a book to be kept for that purpose, to be signed by the surveying-general-examiner who conducted the examination.

Lodgers.

No person belonging to this establishment is to take any examiner or other person employed in the revenue, not being a surveying-general-examiner, as an inmate or lodger on any pretence whatever.

Amendment of the Laws and Instructions.

When any new laws are passed or any general orders issued affecting the existing practices, the three principal surveying-general-examiners, with the assistance of such others as they may select, are to consider carefully the operation of such laws or orders, and to suggest any regulations that may appear necessary to carry the object of them into full effect. And they are, from time to time, to collect all the information in their power as to the sufficiency of the laws in force for the protection of the revenue, and submit to the Board a report of the whole, under distinct heads, with any observations that may appear necessary, by the first day of November in each year.

They are further to acquaint themselves with all changes and improvements in the manner of carrying on the business of the various traders and manufacturers subject to the Excise laws, and in what particulars it varies from ordinary practices; and, having duly considered the matter, suggest to the Board such alterations in the instructions as may appear necessary for the security of the revenue.

And in both these cases of law and practice they are to call upon the surveying-general-examiners, who are sent upon survey, when they return, for statements of the observations they have made, as hereinafter is directed on these respective subjects.

Surveys and Inspections.

The surveying-general-examiners, when ordered out on survey or inspection, or any other business, are not to absent themselves from the office before the time in which they are fully prepared to set out; and when they are ready to commence their journey, and not before, they are to enter their names in a book to be kept by the first class for that purpose.

General Business.

The business on which surveying-general-examiners are specially sent out by the Board must of course engage their first attention: but it must also be understood to be their indispensable duty always to pay strict regard to every occurrence and every object that may in any degree whatever affect the revenue.

Charging the Duty.

In particular, it must be remembered, that it is of great importance that they should examine minutely into the manner in which the business has been conducted, and the charges upon the traders made in all places which they visit.

They will on every occasion direct their special attention to these points, and endeavour by examination, inquiry, or any other means that may present themselves, to ascertain whether, by negligence or otherwise on the part of the supervisors and officers, or artful contrivances on the part of traders, the revenue has been injured; and thereby impress upon all parties the conviction, that neither neglect of duty on the one hand, or fraud on the other, can long remain undiscovered.

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Directions to Surveying-General-Examiners.

In making the necessary observations herein, it is material to remark the amount of the duties charged generally, and on particular persons, under the survey of the several officers, as compared with those made on the same persons by other officers, and at other times; and if material differences appear, every possible endeavour must be made to discover the cause thereof.

It is of great moment also to notice the particular state and condition of the utensils of the traders, the extent of the premises, the disposition of the several parts thereof, and whether the business apparently carried on corresponds with the charge of duty; and where any doubts arise, or any discovery of improper practices, fraud, or collusion is made, the circumstances must without delay be fully stated to the Board.

Locks, Scales and Weights, Stamps and Frames.

Particular care must be taken to see that the locks and fastenings at the different traders visited are sufficient; that the weights and scales used for charging the duty are just and correct, and the deductions settled for the tare accurate and true; that the stamps and frames for marking exciseable commodities are perfect, and in good condition; and that such exciseables as are marked or stamped have the impressions thereon fair and perfect.

Conduct on Survey.

It is hardly necessary, further than by adverting to the subject, to attempt impressing on the minds of the surveying-general-examiners the importance of so conducting themselves on survey, as to insure, on all occasions, that respect from the supervisors and officers which is essential to the maintenance of their authority.

Remarks on the Laws and Instructions.

If at any time the surveying-general-examiners out on survey shall find that the existing laws are insufficient for the protection of the revenue, attention must be paid to the cause thereof, and minutes of all the circumstances relative thereto made on the spot.

They are also to notice the changes and improvements made in the manner of carrying on the various trades and manufactures subject to the operation of the revenue laws; and in both cases they are to state very particularly to the members of the first class the observations they have made, and their opinion on the subject, specifying how, and in what circumstances the laws are defective, or the mode of carrying on business differs from the ordinary practice, in order that they may thereupon take the matter into consideration, and suggest to the Board such alterations in the laws or instructions as may appear necessary for the better security of the revenue.

Qualifications of Supervisors and Officers.

The qualification of supervisors and officers must be particularly attended to, and full information afforded them on points in which they may appear deficient. And if in any case the persons employed should be found incompetent to the discharge of the duties of their stations, a special report must be made to that effect to the Board.

Such supervisors and officers as appear unacquainted with existing laws, or unskilled in applying them to occurring circumstances, must be instructed on those subjects; and useful regulations and modes of survey pointed out to them, as well as the artifices by which frauds and impositions on the revenue are effected, and the methods by which they are best prevented and the offenders detected.

State of the Business, and Complaints against Officers and others.

Particular attention must be paid to the state of the business in each district, in all that relates both to the supervisors and officers; and when any material cause of complaint is discovered, either on survey or otherwise, a general statement, detailing the circumstances which led to the discovery, as well as all the particulars of the matter, must be immediately laid before the Board, together with a statement of the charges made against the party, his defence when called upon for it, and the remarks of the surveying-general-examiners concerned.

Extent of Business.

The surveying-general-examiners are to keep journals of their proceedings when out on survey and inspection, specifying the occurrences of each day, in the manner of a diary; and on returning to the office, copies of these journals must be laid before the Board within a week, or a special reason assigned if they are not, according to the rules observed by the clerk of the diaries; and when they have thus passed the Board, and any orders that may be given thereupon have been executed, they are to be shewn to the principle of the first class, and lodged with the correspondent.

Complaints in the journals, when of a particular or serious nature, must be marked by red lines, and others by black.

The dates of the letters containing charges specially preferred against any person to the Board are to be stated therein also.

Correspondence with the Board.

The proceedings, occurrences, and observations of moment, especially those that regard the matters to which the orders that have been given or received have relation, or which require particular notice, must be stated to the Board as they arise. Besides which, when surveying-general-examiners are absent from the office, the Board is to be acquainted from time to time

No. 3.

Directions to Surveying-General-Examiners.

by special letter, in a summary manner, in what business, and at what places they have been employed since their preceeding notification of the same kind; on what business, and to what places it is their intention to proceed; and if in consequence of any orders from the Board, that must be stated; and also at what places letters sent hence, before a certain time to be specified, will meet them most expeditiously.

Return to the Office.

On returning from survey and inspection, they must immediately insert in the book where they entered their names on leaving the office, from what place they last came in which they performed any business, and the day they left it.

They are also to acquaint the Board with their return forthwith, in a letter containing no other business, and this statement, after passing the Board, must be delivered to the Secretary

General Statement.

The surveying-general-examiners are likewise, immediately on their return to the office, to state summarily, by letter sealed up and addressed to the Board, a general account of their proceedings, shewing the course they have taken, the date of the order for their entering upon any survey or inspection, and the substance of it; the times of their passing from one collection, district, or place to another, in separate and distinct paragraphs; under what directions of the Board, or by what motives they acted; to what objects their attention was principally directed; and whether they visited any, and what particular traders in preference, or whether their survey and inspection was general.

They are also to mention what traders or persons are subject to survey in each place, district, or collection, exclusively of those liable to the common duties, viz.—auctioneers, common brewers, victuallers, maltsters, chandlers, soap makers, tanners, tawers, oil dressers, and brickmakers, and dealers in or retailers of beer, cider, coffee, tea, cocoa-nuts, spirits, wine, or tobacco and snuff; and whether also any of these common traders are such as require particular attention.

They are by no means to omit adverting to the salt manufactories and refiners, the distilleries, the fisheries, and glass works, where such are carried on at the places they visit; mentioning also whether any tobacco manufactories, or dealers in other foreign commodities, especially in smuggling countries, were surveyed, and what notice was taken of the imports and exports, as well as any other proceedings of importance, with the observations they have made relative to the general state of the revenue; in what condition the business of every kind was found in each distinct place, district, or collection, and what suggestions were made, and to whom, for the better performance of it.

It is also to be mentioned therein whether they instructed the supervisors and officers, where necessary, as to the application of the laws and regulations and modes of survey, and the best methods of detecting or preventing frauds; and whether such supervisors and officers as they have seen appear fully competent to the security of the revenue under their care, and fit and proper for the stations they are employed in, or in whom or in what circumstances there appears to be a deficiency.

It is further to be stated in such general report whether they discovered any, and what offences, against the law, or have had cause to send, or have actually transmitted to the Board, special complaints against any, and what person or persons whomsoever, and when, and from what places they were sent, and what has been done thereupon, which is likewise to be observed with respect to every transaction of moment that has occurred; and, in conclusion, whether they found any officers that appear to be particularly eminent in abilities, knowledge, and qualificatious for the service of the revenue, mentioning who they are, in what they excel, and what is their general character and conduct.

Travelling-Charges and Expenses.

The allowance for travelling-charges and expenses will only be for what has been actually laid out, not exceeding fifteen shillings a day, and one shilling each person per mile; but if at any time it should happen that the travelling-charges have unavoidably exceeded that sum, the cause and necessity must be fully set forth and explained. Three shillings per day will be allowed for extra expenses when on survey or inquiry within the limits of the Chief Office, on special application to the Board for that purpose.

The application for payment of charges and expenses must specify the names of the places visited, and the distances and mode of travelling adopted.

Bills on the Receiver-General.

Bills may be drawn upon the Receiver-General for the sums expended when out on survey, care being taken, however, when that is intended, to advise the Board a day or two before drawing the bill, and to state the miles travelled since leaving the office, or since the date of any former bill.

Cases not provided for.

As the foregoing instructions may not specially apply to every case that may arise, something must be left to the discretion of individuals. No one, however, can materially err in his conduct, if he steadily bear in mind that the security and improvement of the revenue are the objects to which his utmost attention should at all times be directed.

These instructions are to be observed by the surveying-general-examiners.

27th November, 1817. R. N.

Appendix No. 4.

No. 4.

Memorandum as to Promotions in Surveying Branch.

Memorandum detailing the practice of the Board of Excise in regard to Promotions in the Surveying Branch of the Excise Service.

This branch of the Excise service consists of expectants, supernumeraries, assistants, ride-officers, division-officers, examiners, supervisors, collectors, and surveying-general-examiners.

Expectant.

The expectant is a person of competent education, between nineteen and thirty years of age, and not having, when appointed, a family exceeding two children. He is instructed by an officer during a period which must not be less than six weeks, and as much longer as is necessary to enable the supervisor, who examines his qualifications, to certify that he is fitted to survey the different traders under the Excise.

He is then employed in officiating for officers absent from sickness or any other cause, or in providing for extra business on any temporary emergency; and as vacancies occur he becomes a supernumerary or assistant.

Supernumerary.

The supernumerary attends the collector on the round to carry the official books and papers, and to assist in filling up licences and other official documents. In the intervals he is employed in like manner with the expectant.

Assistant.

The assistant is appointed to watch the operations of a single trader, who, from the magnitude of his concerns, or the particular nature of his trade, or other causes, requires constant superintendence.

The supernumeraries and assistants are fixed as officers as vacancies occur.

Ride-Officer.

The ride-officer is appointed to survey the Excise traders comprised in a space called a ride, in which the traders are resident at such distances from each other as require that the officer should keep a horse for the performance of his duty.

Division-Officer.

The foot-walk or division-officer is appointed to survey the Excise traders within a space called a division, in which the traders are not resident at such distances as to require a horse being kept for the performance of the officer's duty.

Examiner.

The examiner is an officer whose fitness for promotion to the rank of supervisor has been determined, but who, until a vacancy occurs, is occupied in examining at the Chief Office the survey-books of officers, with a view to their promotion or otherwise; in examining the table-books, containing the dimensions of the several utensils used by the Excise traders, in which charges of duty arise, and the calculations of their areas and capacities; and in officiating for supervisors who may be incapable of business through indisposition or other causes.

Supervisor.

The supervisor (so called in the country, the relative appointment being styled surveyor in London) is appointed to superintend a district comprising a certain number of ride or of division-officers.

Collector.

The collector is the principal officer in the collection, which consists of from four to eight districts. It is his duty to attend at each market-town eight times in the year, at stated periods called rounds, to receive the different duties payable in the town and neighbourhood. The supervisors and officers are likewise required to attend him there, when the collector examines the diaries kept by the supervisors, which contain a daily journal of the supervisor's work, with a scheme, shewing the names, ages, and stations of the several officers in the supervisor's district; the number of miles to be travelled by each officer in his round of survey; with the distance of each station from the supervisor's residence; and a statement of such errors, omissions, and neglects, as the supervisor may have discovered on the part of the officers on examination of their books at his several visits. On examining these diaries the collector hears the officers' explanations of any faults that may be recorded against them therein, and writes his own view of the case in the same diary, to which the supervisor and officers are required to put their initials, in token of their assent to the truth of the observations; or, if they dissent, to state the grounds of their dissent in writing.

Surveying-General-Examiner.

The surveying-general-examiner is either employed at the Chief Office, or in travelling through the country, checking the performances of collectors, supervisors, and officers, and in officiating for sick or absent collectors.

In order to appreciate the manner in which promotions are made, the mode in which the performances of the officer and supervisor are recorded, by which their fitness for promotion is tried, must be alluded to somewhat in detail.

The duties of an officer, or person acting as such, are rigidly laid down in his printed instructions, by which he is required to survey, in the manner therein pointed out, the different classes of traders in his ride or division, within different specified periods. He is also required to enter the details of all such surveys, and every thing connected with them, in a book kept by him for this purpose; and he must also enter the date and minute of his survey, with other particulars, in some cases, on a paper called a specimen, left in the trader's entered rooms. The officer is also required, before going out on each day's survey, to leave a record behind him of the different places he is about to visit, and the order in which he means to visit them, that the supervisor may know where to find him at any time if wanted; may have the means of ascertaining, by a visit to any of the traders at the places to which the officer has professed to be going, that the officer is really employed as he pretends, and, by making occasional surveys, be enabled to assure himself that the officer's surveys have been correctly made and recorded.

The supervisor has therefore the means of fully checking the officer, and detecting him if he should enter in his survey-books work which he had not truly performed; and as the

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Memorandum as to Promotions in Surveying Branch.

supervisor is obliged to enter in his diary all the errors he discovers, and the complaints which it is thus found necessary to make against the officer, (which diaries are transmitted to the Board after examination and comparison of the officer's survey-books by the collector, who, as already stated, records any answer which the officer may make in reply or extenuation,) detection is sufficiently certain to prevent an officer from venturing to record in his book work which he has not actually performed; and these books, accurately compared with the officer's instructions, would, therefore, at any time, give the means of ascertaining the omissions and faults of which the officer has been guilty.

The examination of these books is, then, the test by which the fitness of the officer for promotion is determined by the Board; and on this examination the discipline of the service mainly depends.

In order to be in a condition to apply for promotion to the rank of supervisor, the officer must have been at least nine years in the service, of which the three years immediately preceding must have been passed in a foot-walk or division. He must also be without censure recorded against him, such censures being issued by order of the Commissioners on their perusal of the diaries.

These preliminary requisites being fulfilled, and the number of applicants not too great for the vacancies to be expected within a reasonable period, the Board orders what is technically called 'the taking out the official character, or the books,' of the officer applying for promotion.

Taking out the character consists in comparing the acts recorded by the officer in his books with his instructions, and recording the deviations thereby discovered. The period to which this examination is confined in the case of an officer is a quarter of a year: this duty is performed by the examiners at the Chief Office, who are not allowed access to the previous complaints in the diaries. The result of this examination is then compared by a surveying-general-examiner with the diaries, who makes out an abstract of the whole.

The faults and omissions of the officer thus recorded are read to the Board by the Secretary, and the Board decide whether the faults are sufficient in number or magnitude to stop the officer's promotion or not. The Board's decision is given and recorded before the name of the individual is read—a regulation which from time immemorial has been adopted by the Board, and by which no Commissioner can have any undue bias on his mind in pronouncing judgment on the fitness of the individual for promotion.

It occasionally happens that the faults thus collectively brought under the Board's consideration by this examination of the officer's books have many of them not been before brought under the Board's view in the supervisor's diaries; and when of a serious nature it has been found not only that the officer is not fit for promotion, but that it is necessary to censure or even to reduce him. When this is the case, it obviously shews an improper remissness on the part of the supervisor or checking officer, who has neglected to detect these faults at the time of commission, and to record them in the diaries, so that they should at the proper time be brought before the Board, and the supervisor is therefore also found deserving of censure.

Much time being required to go through an examination of an officer's books in the manner before alluded to, it is of course desirable that the time of the examiners should not be wasted on the books of those who are not the most likely to be found fit for promotion. It has accordingly been the practice to examine for promotion the books of those only who have petitioned for it. As, therefore, this severe scrutiny of their performances is thus requested by the petitioners themselves, there is no want of equity in meting out to them the full measure of blame as well as of approbation, according to the result of the examination.

In the promotion of a supervisor to the rank of collector or surveying-general-examiner, the Board's practice is equally guided by a principle, enabling the Commissioners to decide equitably upon the fitness of the individual for promotion.

The office of supervisor is one of the utmost importance, and the duties allotted to it are of such a nature, and so multifarious, that, to be well performed, a careful and judicious disposition of the supervisor's time to the different branches of his business is indispensable. His duties are fully set forth in printed instructions and in General Orders of the Board.

He is required to keep several books for the entry of different matters laid down in his instructions; to examine the officer's books, and ascertain the correctness of the officer's surveys by frequent checks; and occasionally to interfere, by surveys, in the adjoining districts of other supervisors. And in all cases in which he surveys by check, he is required to post his survey in the officer's book with as little delay as may be. He is required to ascertain annually the dimensions and areas of the utensils used by the traders, and to raise tables from such dimensions, shewing, if necessary, the content of each utensil at every inch and tenth of an inch of its depth, and to enter the same in his table-book; to ascertain whether arrears of duty said to be outstanding are really so; to keep an account of all fines given against persons in his district, and to see to their recovery; to report all seizures and detections, and enter in his check-book all such seizures; to keep a diary in the prescribed form, and enter therein a correct and detailed account of the business performed by himself, and of the errors discovered, and the complaints preferred by him against the officers; to attend the collector's sittings, in order to compare and examine the officer's accounts; to check the collector's daily receipts, and countersign the account thereof which the collector forwards to the Board, and to transact other various and necessary business; to attend all fairs in his district in order to prevent the unlicensed sale of Exciseable articles requiring a licence and the sale of Exciseable articles on which the duty has not been paid. This long list of avocations by no means comprises all that might be enumerated. It is,

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however, sufficient to shew of what value time must be to a supervisor, and how important a part of his duty lies in a due distribution of it, for a supervisor might employ himself from morning till night without intermission on matters of minor moment, omitting those of much greater importance, and would thus, although to a common eye he had been most industriously employed, be liable to the severest censure.

Accordingly in 'taking out the character' of a supervisor for promotion, the distribution of his time, as accounted for by himself in his diaries, is a most important subject of investigation.

The examination of his official character is most minute, and extends over a period of one year. His movements are traced in the books through every day during the year, so that it is ascertained at what time he commenced and left off duty on each day, and in what manner he was employed during the whole day. By this minute examination of his performances, and by reference to the officer's books before described, it can at once be seen whether he attended to, or disregarded the several operations carried forward during that period by the several traders in his district liable to survey, or to payment of Excise duties, how far he complied with, or disregarded the instructions given him for his guidance, and whether he employed himself industriously and judiciously, or indolently and improperly.

The performances during one quarter of a year, of all the officers under his superintendence, are carefully examined in their several books, in order to ascertain whether the supervisor has kept them to the correct performance of their duty, agreeably to the prescribed rules, or, if they have committed faults, whether he has detected and complained of them; whether the charges on the respective traders have been correctly made, and whether the supervisor, in surveying the several officer's books, has entered his surveys properly, and has duly computed the charges of duty from the particulars so entered.

The supervisor's own statement of his performances, as inserted in his diary, is carefully compared with the entries made by him in the books of the respective officers, in order to ascertain whether he has accounted for any business that has not actually been done.

The claim for time, in the supervisor's diaries, for the performance of other than surveying business, is also duly considered, for the purpose of ascertaining whether more than sufficient time has been taken, and whether the business in question has been performed at periods when the supervisor's attendance upon the more important parts of his duty could be best dispensed with for the security of the revenue.

The result of these laborious investigations (for which two months are allowed by the Board, and a longer period is frequently found requisite) is laid before the Board, who, after a careful consideration of any faults which may have been thus brought out, and of the supervisor's written replies, decide on his fitness or unfitness for promotion.

From the foregoing description it will be observed how entirely the Board's arrangements regarding promotions in the surveying branch of the Excise service are framed with a view to secure the promotion of the most deserving, and to prevent any partiality on the part of the Commissioners; and when it is seen how much is required from a supervisor of Excise, and how severe an ordeal his official character must pass through to entitle him to promotion to the higher stations of collector or surveying-general-examiner, it will appear that the system is devised with the sole view of insuring to the revenue, as far as possible, the employment in the highest stations of those persons in the service most fitted by their talents and experience for the trusts confided to them; although, undoubtedly, it is possible that persons who have shewn themselves competent to the discharge of the duties of the inferior rank may afterwards be found, on trial, less qualified for the higher stations than their previous character and conduct seemed to promise.

General Order.

Excise Office, London, 4th August, 1831.

It having been found that, notwithstanding former orders of the Board prohibiting officers of every rank in their service from applying in any other manner than by their own letter to the Board, or an individual Commissioner, for promotion, or for removal to, or to prevent the removal from, particular stations on pain of dismissal from the service, applications have frequently been made to individual Commissioners through gentlemen unconnected with the service; and that few of these cases have been brought before the Board in consequence of the disinclination of the Commissioner to subject the party to so severe a penalty as dismissal for the offence.

It is hereby ordered, that all former orders as far as they relate to this subject be revoked; and that any officer, of whatever rank he may be, who shall hereafter apply otherwise than by his own letter to the Board, or an individual Commissioner, for promotion, or for removal to another station, or to prevent his removal from that in which he shall then be employed, be punished for a first offence by reprimand and removal; for a second offence by reduction to an inferior station; and for a third by dismissal from the service.

It is also ordered, that any such application in favour of any such officer from any other person than himself be deemed as made at his suggestion, unless he shall be able to prove to the satisfaction of the Board that he has had no knowledge of such application, directly or indirectly.

And the Board further direct that this order be read to the respective supervisors and officers at each place of collection on the eighth round annually.

Appendix No. 5.

Excise Office, 21st December, 1835.

No. 5.

Written Regulations on the subject of registering Petitions, &c.

Dear Sir,

The enclosed are the only *written* regulations which we have upon the subject of registers. I send them to you as you desire, for Sir Henry Parnell's information.

I remain, very faithfully yours,

T. C. Harrison, Esq. J. Clayton Freeling.

A Return shewing the only Written Regulations on the registry of Petitions and Papers.

The Correspondent to record in his register the Secretary's number, as well as his own number, borne on any papers entered therein; and to enter the Secretary's number as well as his own upon all subsequent papers referred to the Secretary relating to such former papers.

In order to ascertain that papers referred from one department in the Chief Office to another are duly transferred to the respective registers, the person charged with the custody of the registers in either department to ascertain on the day following the delivery of papers from his department to another department, that an entry of such paper has been made in the register of such other department, and countersign such entry with his initials.

20*th October,* 1835.

Appendix No. 6.

Mode in which the London Incidental Accounts are managed.

No. 6.

Mode in which the London Incidental Accounts are managed.

Solicitor's Bills.—Examined by the Under Secretary, to whom the Board's orders for commencement or stay of proceedings are produced, and also all receipts and vouchers for expenses, &c. The computations and additions are afterwards examined by the First General Accountant, who certifies to the correctness thereof.

Storekeeper's Incidents.—By two General Accountants, to whom the necessary vouchers and receipts for every item are produced.

Secretary's Incidents.—By the Accountant.

Bills for Hydrometers, &c.—By the Surveying-General-Examiner for the town establishment, under whose superintendence these articles are placed.

Coals.—By the Surveying-General-Examiner for the town establishment, who also reports as to the quantity, quality, and price. A person is also appointed under his superintendence to watch the delivery.

Stamps supplied for the use of the Revenue.—By two General Accountants, and also by the Clerk of Securities, to whose department they are supplied.

Tradesmen's Bills.—By the House Surveyor as to the prices charged and work performed, the principal of each department having first affixed his signature in acknowledgement of receipt of the article supplied, or of the work being done. The computations and additions are subsequently checked by the Accountant.

Articles supplied to the Printing Department.—By the superintendent of the department, who compares the bills with the articles supplied, and certifies as to their quality, price, &c., to the Board.

Locks.—By the storekeeper, to whose department they are in the first instance supplied.

Postage.—By the letterman, checked by a clerk in the Correspondents' department.

Wages to the Printers and Binders.—By the Inspector of Permit Printing, as to the services performed, and also by the Clerk of Securities, as to the correctness of the calculations.

Rent, Taxes, &c.—By the respective General Surveyors, and the Surveying-General-Examiner for the town establishment, and by the Accountant.

Payments for Officiating.—All payments of this nature require the Board's appointment of the individual, and a certificate from the principal of the department, stating the period during which he may have been employed, before the order for payment is issued by the Board. The sums payable are calculated by the Clerk of Securities according to the fixed rates of allowance.

Travelling Charges.—By the First Class of Surveying-General-Examiners, who certify that the charges are fair and reasonable, and that the amount claimed does not exceed the fixed rate of allowance.

Housekeeper's Expenses.—By the Under Secretary.

Excise Office, London,
28th January, 1836.

Appendix No. 7.

Sir,

Excise Office, 1st January, 1836.

No. 7.

Letter from J. Clayton Freeling, Esq. respecting the duties of the Solicitor for Casual Revenue.

I am directed by this Board to transmit to you, for the information of the Commissioners of Excise Inquiry, the enclosed statement, in reply to your letter of yesterday's date, requesting to be furnished with "a Statement, shewing what are the duties of Solicitor of Excise for Casual Revenue."

I am, Sir, your obedient servant,

T. C. Harrison, Esq. J. Clayton Freeling.

No. 7.

Letter from J. Clayton Freeling, Esq., respecting the duties of the Solicitor for Casual Revenue.

The Solicitor for casual revenue, although hitherto paid by this department, is not a solicitor for any part of the Excise revenue.

The casual revenue in Ireland consists of rents reserved to the Crown upon Custodiam leases under the Exchequer seal, of rents reserved to the Crown, of lands seized into the hands of Government, of fines estreated in the superior courts at special commissions, commissions of Oyer and Terminer, and at assizes and quarter sessions, of waifs, estrays, the goods of felons and fugitives, Hanaper fines, and other casualties.

The collection of this revenue devolves principally on the sheriffs, and the money is paid by them directly into the Irish Exchequer, when an acquittance is given by the teller for the amount.

It is the duty of the solicitor for casual revenue to examine the returns of the sheriff for the several counties and cities, to take care that the several items are duly paid and accounted for, or, in the case of defaulters, to take the proper steps for enforcing the payment, to proceed against clerks of the peace and of the Crown in cases in which estreats are not duly filed, to check processes, to attend the courts, and to make reports when necessary, with other duties of a similar nature.

The present solicitor was appointed to the situation jointly with a Mr. Richard Martin (who is since deceased) by order of the Irish Government on the 19th of January, 1805, at the salary of £100, late Irish currency, per annum, which, with his bills of costs, after the same have been taxed by the proper officer of the court, is paid out of this revenue.

From the preceding statement it will be seen that the Board of Excise have no control whatever over the casual revenues, or any interest in the collection and management of them; and, as much inconvenience and confusion in the accounts had been occasioned by the practices of charging the law expenses attending them upon the duties of Excise, the whole subject was brought by the Board under the consideration of the Lords of the Treasury, who have recently directed that no further payments be made out of the Excise revenue to the solicitor for casual revenue, on account of his costs or salary, as their Lordships intend to adopt other measures for the liquidation of the expenses appertaining to the collection and management of the casual revenue in Ireland.

Appendix No. 8.

No. 8.

Treasury Orders or Instructions for filling up Appointments.

Sir, *Excise Office, 23d December,* 1835.

In compliance with the desire expressed by the Commissioners of Inquiry in your letter to the Commissioners of Excise, dated the 9th of March last, to be furnished with 'Copies of General Orders or Instructions from the Treasury in the last ten years upon the subject of filling up appointments to offices in the Excise,' I have the honour, by desire of the Commissioners, to enclose copies of letters from the Treasury on the subject, dated severally 24th September, 1829, 23d February, 1830, 24th February, 1831.

I have further to add that, by a communication, dated 15th August, 1834, relating to the appointment of a permit-writer, their Lordships desired that the individual might be appointed upon the understanding that he would not acquire any claim to pecuniary compensation nor to re-employment in the public service in the event of the measures recommended by the Commissioners of Excise Inquiry leading to the abolition of the said office; and the same instructions were subsequently extended to appointments as clerks in the department of the Accountant-General of Excise.

I have the honour to be, Sir, your obedient servant,

T. C. Harrison, Esq. J. Clayton Freeling.

(A.)

Gentlemen, *Treasury Chambers, 24th September,* 1829.

The Lords Commissioners of His Majesty's Treasury having had under their consideration the propriety of making some arrangements for relieving the revenue at the earliest possible period from the charge of providing allowances to the officers of the Customs and Excise who are capable of further service, but whose employment has been discontinued by official arrangements, by appointing them to permanent situations,—and also for removing to other situations those officers whose present offices may be abolished or regulated when vacancies occur,—their Lordships therefore desire that you will transmit, with the least possible delay, a return of all clerks or officers capable of further service, who have become redundant or disposable, whether arising from the abolition or the regulation of their offices having already taken place, or which may be in contemplation on vacancies occurring, or from any other cause whatever, specifying the name of each officer or clerk, the office which he fills or has lately filled, with the salary attached thereto, his age, length of service, and the amount of any allowance of which he may now be in the receipt in consequence of the suspension of his services, with such observations respecting the merits and capacity of each as may enable my Lords to judge of his fitness to fill such situations as may be vacant; and my Lords desire that, until they have had these returns before them, and have given their directions thereon, that no vacant offices may be filled up, nor promotions made, but that all such vacancies may be notified to their Lordships.

I am, Gentlemen, your most obedient servant,

To the Honourable Commissioners of Excise. J. Stewart.

(B.)

Gentlemen, *Treasury Chambers, 23d February,* 1830.

Having laid before the Lords Commissioners of His Majesty's Treasury your report of the 23d ultimo, submitting, in pursuance of the directions of this Board, the list of officers in your department which are now vacant, namely,—

Surveyor-General of Tea Warehouses.				
An Accountant, at	£160	0	0	per annum.
Ditto, at	150	0	0	„
A Principal Permit-writer, at	120	0	0	„
Five Country Permit-writers, each at	85	0	0	„
One Country Export Officer, at	88	15	0	„
Two London ditto each at	93	12	6	„

No. 8.

Treasury Orders or Instructions for filling up Appointments.

I have it in command to acquaint you that my Lords approve of your suggestion that the salary attached to the first-named officer should be reduced from £300 to £250 per annum, and that Mr. John Sanders, the senior surveyor, should be appointed thereto, and that the senior warehousekeeper should succeed to the office held by Mr. Sanders. My Lords also approve of the vacant offices of accountants being filled up by rotation, as submitted; and further, that a proper person should be selected from the superior officers to fill the situation of principal permit-writer.

Their Lordships desire that the vacancies, which shall remain disposable after these promotions are made, may be filled up by a selection, as far as may be practicable, from the list of redundant officers transmitted in your Report of the 23d of November last, and that you will report to this Board the names of the persons whom you shall so select, and will specify the offices to which they are appointed; and that, if there should be any situations vacant for which none of the redundant officers would be qualified, you will return such vacancies to this Board, in order that their Lordships may fill them by the transfer of fit and disposable officers from other departments.

My Lords further desire that you will report all vacancies which may hereafter occur in your establishment, and state whether there be any redundant officers qualified to fill them; and that you will, in addition to the list of the redundant officers you have already transmitted, furnish this Board with a similar list of officers become, or about to become, redundant in Ireland; and also that you will return, in a separate list, the names of those of the officers become redundant in consequence of the transfer of the port duties, who are ineligible for any situations now on the establishment of the Excise, with a statement of their respective ages and qualifications, in order that their Lordships may endeavour to relieve the Excise establishment of the allowances now paid to them, by transferring their services to the department of the Customs.

I am, Gentlemen, your obedient servant,

To the Honourable Commissioners of Excise. JOSEPH PLANTA.

(C.)

GENTLEMEN, *Treasury Chambers, 24th February*, 1831.

With reference to your several memorials, dated the 7th of June, the 31st of January last, and 10th instant, containing returns of the redundant officers at present on your establishment, and also notifying vacancies and appointments in your department from the redundant list,—I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you that their Lordships have been pleased to approve of the recommendations contained in your said report of the 7th of June last, and that my Lords will suspend their directions with regard to the two vacancies in the Accountant's department until they have before them a further report from your Board on this subject.

My Lords are also pleased to approve of the appointments recommended in your said Report of the 10th instant, with the exception of the appointment of Thomas Mitchell to the situation of port permit-writer in London. The salary attached to this office, being only £90, is less than Mr. Mitchell (having before enjoyed a much higher salary) could be called upon to accept; and I am further to state to you that their Lordships are by no means prepared to entertain your proposal to add an incidental allowance of £50 to the established salary, in order to make a sum equal to the emoluments formerly enjoyed by that officer. My Lords conceive that this vacancy might be filled in a much more economical manner by appointing to it one of the redundant tax-collectors in Ireland, who are now in the receipt of large compensation allowances, whose former salaries were nearly the same as that attached to the office in question, and three of whom would appear, from the returns lately transmitted by you, to be well qualified for the employment in question.

My Lords therefore desire that you will report to this Board whether one of those officers cannot be selected for the vacancy of port permit-writer in London; and the name of Thomas Mitchell will be transmitted to the Board of Customs, together with the names of such other officers included in the list transmitted in the report from your Board of the 7th of June last as have not since been provided for, in order that, as far as practicable, these officers may be appointed to situations in the Customs' service, and the revenue under your management be relieved from the compensation allowance now paid to them.

I have received their Lordships' further instructions to inform you that they observe that, since the 23d of January, 1830, until the present time, you have abstained from reporting vacancies to this Board, as required by their Lordships' orders of the 16th of January and 23d of February, 1830, although some of the vacancies mentioned in your report of the 11th instant are probably of long standing; and as, by making periodical returns of all vacancies, such delays may be more easily avoided, my Lords are pleased to concur in your recommendation with respect to the future notification of vacancies, and are therefore pleased to desire that you will report monthly to this Board all vacancies which may occur upon your establishment, with the dates of their occurrence, specifying in each case whether you deem it necessary that the vacancy should be filled up, and, if so, whether there are any redundant officers of your department qualified to fill the same; and in cases where vacancies occur in offices which it has been usual to fill up by promotion, you are to bring before this Board the names of the officers you would recommend to succeed thereto, stating the ultimate vacancy which, if no redundant officer be qualified to fill it, will remain to be supplied by a new appointment.

I am, Gentlemen, your obedient servant,

To the Honourable Commissioners of Excise. EDWARD ELLICE.

Appendix No. 9.

No. 9.

Mode of Registering Papers in the War Office.

Memorandum furnished at the request of Sir Henry Parnell.

Registry and disposal of Papers in the War Office.

Two confidential clerks are authorized to open all letters addressed to the Secretary at War, or Deputy Secretary at War, except such as are marked private, or addressed to them by name.

It has been an established rule in the War Office that all official proceedings should be recorded.

Written directions originating a fresh subject are registered, with a view of keeping together in one view, for immediate and ready reference, whatever has passed on the same subject.

Every letter, so far of a public nature as to be proper to be read by the clerks of the department, is registered; and every letter written by them is entered in the public books.

Communications to or from the Secretary at War, of a purely confidential nature, would not be shewn by him in the office; but everything else is registered, for the reason above given, and for the further reason that, when once registered, it becomes impracticable (according to office arrangement) for papers to be delayed or neglected without fixing the blame upon some one particular person*.

The delay occasioned by registering, even the most pressing paper, is a delay of a few minutes only; and the paper once being registered, and charged against a particular person, it is impossible for that person to divest himself of the responsibility attaching to the custody of the paper until it has again found its way to the registering room, either for the purpose of being finally put up in the presses, or for the purpose of being transferred to some other person thus made responsible for disposing of it.

It is true that all public papers are not of equal importance, but it is extremely difficult to draw an intelligible line of distinction; and the increased labour of the registering room is a trifling consideration, compared to the regularity, security, and despatch consequent on the system. By means of this key, the head of the office can really ascertain the state of the correspondence at any moment: he can at once tell how much there is to do, who is doing it, and with what particular branch delay rests.

If the letter received does not shew the official number of former correspondence, it is first ascertained (and this is readily done by the indexes and journals) whether any former correspondence has taken place, if so, new sub-numbers of the series are affixed to the new papers, and they are tied up in the same bundle with the previous papers.

Every paper, being thus registered and put in train for being disposed of, is sent forward to the particular rooms having respectively charge of the matters to which it relates, in order that, under the direction of the principal of the room, it may undergo such investigation as may be necessary to place all the facts of the case in a clear point of view.

The business of the War Office may be considered under two general heads:—

First. Consisting of a great variety of quite ordinary matter—notifications which are to be recorded; communications out of which some known and established proceeding is to arise; applications requiring some very simple act to be done; some ordinary issue of money to be made—in short, matters perfectly simple in their nature, but numerous, and requiring regularity, accuracy, and a certain share of trouble to be taken.

Secondly. Consisting of matters varying in importance—from those requiring a very limited knowledge of regulation to many of serious moment which were before the office, requiring more extended knowledge of regulations, or of Acts of Parliament—involving a discretion in applying or dispensing with strict rules—in short, comprising the higher functions of the Secretary at War, financial and parliamentary.

The first of the classes of business alluded to above may be expected to be disposed of immediately by the principals of rooms, or even by their inferior clerks, under the mere inspection and control of their principals: all such papers should, therefore, stop with the branch to which they are at first registered until sent from thence to be finally put up in the presses.

A check, however, upon the proceedings taken in regard even to this simple business exists in the cursory inspection given by the higher authority, who signs letters, or who ascertains the fact that such papers have been disposed of.

By these means, though the higher authorities of the office are not required to waste their time in dwelling upon trivial matters, yet the mode of dealing with them, which has been adopted by inferior clerks, passes rapidly under review, inaccuracies are occasionally detected, and, at any rate, the chance of detection secures attention.

Of the second class of papers, the principal of a room selects those about which he entertains a doubt, or feels that, although he may have no doubt, it is proper that a higher sanction should be obtained for the decision, and he marks them for consideration to the Chief Examiner or First Clerk.

The Chief Examiner and First Clerk exercise their discretion upon some of the papers so marked to them, and give such decisions as they may think themselves warranted in giving

* Inquiries after soldiers now in existence are not registered.

upon the reports made to them by the principals, whom they, moreover, send for, and converse with, if they think it useful so to do.

No. 9.

Mode of Registering Papers in the War Office.

The remaining more important papers they transfer to the Deputy Secretary at War, with merely the reports made upon them by the principals (if they think such reports sufficiently perspicuous), or with additional remarks of their own.

They are responsible for revising the reports they receive, and for forwarding them in what they consider a perfect state—putting in a clear view the points on which they are not authorized to decide.

The number of hands through which a paper passes is generally in proportion to its importance.

The Secretary at War should be enabled to take up those subjects on which it is his duty to decide, with the benefit of useful opinions from clerks of experience, and with full information as to facts and precedents, in order that he may dispose of them with the least interruption of that valuable time, a portion of which is necessarily engrossed by other important duties as a member of Parliament and of the Government.

Appendix No. 10.

No. 10.

Return relating to the Business of Fines and Forfeitures.

A RETURN shewing how the Business relating to Fines and Forfeitures is conducted, and through what Branches it passes, and in what Books it is registered; also shewing how many Fines imposed, paid, forgiven, and in arrear, in the Year ended 5th January, 1835; also shewing the Establishment employed on Fines.

In the following statement of the progress of the business relating to fines and forfeitures it has been deemed expedient, for the sake of clearness, to exhibit the details under the separate heads of

Fines and Forfeitures,
Summary Jurisdiction,
Sales, and
Foreign Spirits sent to London for redistillation.

Fines and Forfeitures.

On the detection of any offence against the Excise laws, the officer making the detection is required to communicate the circumstances to the proper supervisor, by whom they are reported for the information of the Board.

If any proceedings against the offending party or the goods which may be seized are deemed necessary by the Board, the requisite instructions are given to the solicitor, collector, or supervisor, and the papers are then sent to the Fine and Forfeiture Office, where the particulars, viz. the offender's name, the name of the detecting officer, the nature of the offence, and the date of the Board's order to prosecute, are entered under the head of the proper collection, and in case of seizure, the quantity and description of goods seized are entered by the Accountant in the register of prosecutions. This record constitutes the commencement of the charge against the collector in whose collection the proceedings are instituted.

The Accountant is afterwards furnished with a statement supplied to the Board by the Solicitor, if the case be tried in the Exchequer, or, if before magistrates, with one of the duplicate statements furnished the Board by the collector or supervisor, shewing the amount of the penalty awarded, or other result of the proceedings, together with the amount of costs incurred, which particulars are then added to the previous entries in the register. The collector also advises the Accountant, as well as the Solicitor, of all sums received by him in liquidation of Exchequer penalties, and in the event of any Board's order for mitigation of penalties, stay of proceedings, or restoration of seizure, such particulars are entered by the Accountant from the original documents which are forwarded to him for that purpose.

At the close of each quarter the supervisor returns an account of all fines and seizures outstanding and undisposed of at the commencement of the period, and of fines awarded and seizures made in the course of that quarter, shewing also in what manner they may have been settled, if disposed of within the period: this document is compared by the Accountant with his own records, and with the collector's account-current (which is also transmitted quarterly), shewing all the sums received for fines and seizures, and the distribution of them. In the examination of this latter document, it is the duty of the Accountant to ascertain that the share apportioned to the informer is in accordance with the provisions of the Act of Parliament, and that all claims for expenses are supported by proper authority and vouchers, also that the Crown's share, together with the Solicitor's costs (which are advanced out of the general revenue in London as they are incurred) are repaid and applied to the consolidated duties. This account-current is recorded in a book called the 'Abstract of Collectors' quarterly Accounts.' In all cases of apparent overcharge of expenses the Accountant is enjoined to state the circumstances specially to the Board for their directions, and in cases of unproductive prosecutions, to see that the sanction of the Board has been given to the amount of expenses before the same are taken credit for by the collector.

With regard to proceedings arising from offences within the limits of the Chief Office, a similar process is observed in the Fine Department by the Accountant recording in a Book, called the 'Register of London Seizures, and of Country Seizures sent to London for Sale,' the nature of the offence, the quantity and description of the goods seized, the party from whom seized, with the name of the seizing officer. And in a book called the 'Exchequer Writ Book,' is entered by the warehousekeeper an account of all goods condemned in the Exchequer by virtue of writs issued for the county of Middlesex, together with the appraised value of the goods, the term in which they were condemned, and other necessary particulars to enable the Accountant to apportion the expenses of condemnation to the several seizures.

As all penalties and proceeds of seizures arising in the country are paid to the collector, whether

No. 10.

Return relating to the Business of Fines and Forfeitures.

the proceedings be instituted in the Court of Exchequer, or before magistrates, so within the limits of the Chief Office, the sums recovered are paid to the Receiver-General on the Accountant's statement of the amount thereof, and the Accountant makes up quarterly an account of all fines paid to the Receiver-General (except summary court fines as explained hereafter) with a detail of the Board's order for the distribution of the informer's share, expenses, &c., and of the sums applicable to the consolidated duties, in repayment of solicitor's costs, which had been advanced in the progress of the cause, or as the Crown's share of the penalties. This statement is laid before the Board, and on the Board's order being given for the requisite payments the Accountant records the statement in his general order-book, and delivers it with the Board's authority to the Receiver-General, who thereupon proceeds to make the necessary payments. All such receipts and payments are recorded as they occur in the Accountant's book of receipt and payment, and subsequently in his general cash-book.

In addition to this statement it is necessary to observe that, at the close of the fourth round, the Collector makes annually a return of all outstanding penalties, shewing what steps have been taken for their recovery, and the cause of such penalties not having been received: this return, being compared and checked by the books in the Fine department, is, with the General Accountant's report thereon, laid before the Board, who, after every endeavour has been ineffectually made to levy a fine, eventually directs such as appear irrecoverable to be transferred to a register called the 'Insolvent Fine Book' kept by the Accountant, who records the facts of the case accordingly.

The object of this proceeding is to bring under the notice of the Board annually for their consideration all outstanding penalties, in order that an investigation may be instituted as to the causes of non-payment, and also to obviate the necessity of continuing in transfer for an indefinite period this description of fine.

The Solicitor, at the end of every six months, also lays before the Board a statement in detail of all proceedings that have been instituted under their directions within the period, specifying the progress and issue of each case: this statement is referred by the Board to the Fine Accountant for examination and compared with his previous records.

The preceding details of the progress of the business relating to fines, &c. apply to all parts of the United Kingdom, the accounts relating to fines for the three kingdoms being now provisionally consolidated in one department; but with respect to Ireland other returns and accounts, arising out of the employment of a revenue police force peculiar to that country, are rendered necessary, viz. a journal, made up by the lieutenant of police every six weeks, containing a statement of the strength of each police party, the direction in which it proceeded each day, the time of starting and returning from duty, the number of miles travelled, and a full description of every detection and seizure made, and of all services performed upon each occasion; the proper Collector certifies thereon to the good conduct of the party during the period, and any circumstances arising out of the nature of this service that may appear important to be communicated to the Board: in addition to the journal, the lieutenant of police makes out and transmits to the Chief Office at the same period a document called the still bill, verified by the affidavit of himself and the serjeant, and by the certificate of the supervisor. This document is an abstract of that portion of the journal relating to the goods seized, and exhibits the quantity and quality thereof, and whether the same were brought to store or destroyed. These two returns are compared by the Accountant, and the latter recorded by him in the 'Register of Still Hunting Services.'

Applications for rewards for detecting persons in illicit malthouses or distilleries, making signals, carrying illicit Spirits, &c. &c., and who have been committed to prison in default of payment of the pecuniary penalty, as regulated by the provisions of the Act 1 & 2 Wm. 4, c. 55, are made quarterly by the lieutenant of police to the Board: these claims are referred for examination to the Accountant, and are subsequently submitted by him, with the original papers containing the details of the detention and conviction of the parties, again to the Commissioners, who decide upon the merits of the case, and order payment of the rewards accordingly. The supervisor makes quarterly returns of the quantities of malt and spirits seized and brought to store, which the Accountant examines and checks by his previous entries, and thereon calculates the amount of rewards payable on account of these seizures, which he submits to the Board for their authority for payment. When paid, the acquittances signed both by the lieutenants and privates are likewise transmitted through the Board to the Accountant for inspection and check.

Summary Jurisdiction.

The orders for proceedings in the summary court are recorded by the Accountant in the 'Summary Court Register,' in the same manner as those in the Exchequer from the original communications to the Board, and as soon as the case has been heard, he is furnished with the adjudication of the Commissioners, which he adds to his former record. The penalties awarded are collected by the messengers of the court, and paid to the Receiver General on a charge-paper obtained from the Accountant.

After the close of each quarter, the registrar of the court makes out and refers to the Accountant, for inspection and examination, a detailed statement of the amount of each penalty awarded, and of the distribution ordered by the Board of the informer's share of such sums as have been paid by the Receiver General: this appropriation the Accountant also checks and records in his summary court register, observing that the legal proportion is correctly applied to the Crown's use, which statement is then submitted to the Commissioners for their approval and authority. The payments are then made by the Receiver General, under the Board's order, on a pay-paper furnished by the Accountant; these transactions are recorded in the receipt and payment book kept by the Accountant, as in the case of all other fines and seizures.

Sales.

When a sufficient quantity of condemned goods to form a sale has accumulated in the warehouse, the warehousekeeper requests directions from the Commissioners to proceed to lot the different articles, and to give public notice of sale. It is held at the Chief Office, and an Accountant attends and takes an account of the price of each lot, and the purchaser's name: this enables him to check the amount of the proceeds, which are paid to the Receiver General before the goods are removed by the purchaser; deposits are required from the parties, which, in default of the clearance of the lots in due time, become forfeited, and are brought to account to the credit of the Revenue.

The Accountant transcribes from the warehousekeeper's manuscript catalogue into the 'Lotting

Book,' the particulars of each seizure sold, and compares it with his own register of seizures which have been deposited with the warehouse-keeper, recording at the same time in such register the date of the sale thereof; by this means he ascertains that all seizures are disposed of, and is enabled to lay before the Board a statement of the goods brought into and delivered out of the warehouse-keeper's possession, shewing any deficiency that may have taken place while in his custody.

After each sale, and in order to distribute the proceeds, the Accountant collects in his 'Sale Account Book' the produce of each seizure, and deducts therefrom the expenses incurred for condemnation, catalogues, advertisements, &c., and makes up an account of the shares severally accruing to the Crown and the informer. A statement of the whole is then made out, and laid before the Board, and as soon as the Board's order for the payment of the informer's share is obtained, the above account is entered in the 'General Order Book,' and delivered with the Board's authority to the Receiver-General to make the requisite payments as in the case of fines before mentioned.

Foreign Spirits sent to London for Redistillation.

Smuggled foreign spirits are sent to the revenue distillery at St. Katherine's for redistillation, and the Accountant is advised thereof, by the proper officer's letter forwarded to him, after having been communicated to the Board, the particulars of which 'Advice Letter' he records in his 'Register of Dispatches of Foreign Spirits sent to London for redistillation;' this document exhibits the actual number of gallons of spirits, and also the number at the strength of proof, in order to facilitate the check upon the distiller, as well as other particulars relative to the seizure.

The Accountant also keeps a record of the stock of spirits at the distillery, extracted from a monthly return made to him by the distiller, shewing the quantity of each kind in his possession at the beginning of the month, the quantity received, the quantity redistilled, and the produce after redistillation, also the quantity disposed of during the period, and that remaining in stock at the close thereof. A quarterly return, exhibiting similar particulars, is likewise made to him by two surveyors, who take an account of the stock of spirits, and report any deficiency that may have arisen: the deficiencies are also stated to the Commissioners, accompanied by such explanations as are necessary to account for the same; these returns the Accountant checks by the 'Dispatches' and 'Sale Account,' and records in his register called the 'Stock Account of Redistilled Spirits.'

The Accountant attends the sale of redistilled spirits, and the proceeds are accounted for and distributed under the directions of the Board in the manner already described under the former head of sales.

It is necessary also to state, that in conducting the business relating to fines and forfeitures generally, and especially that portion of it connected with Ireland, there arise a great number of reports on subjects referred by the Board, which constitute an important addition to the duties of the department beyond those previously described.

A List of the Books in which the Business relating to Fines, &c., is registered.

1. Register of Prosecutions for Penalties, and of Goods seized.
2. Register of Prosecutions in the Court of Exchequer, England (Scotland and Ireland included in No. 1.)
3. Exchequer Writ Book.
4. Register of London Seizures, and of Country Seizures sent to London for Sale.
5. Abstract of Collectors' Quarterly Accounts.
6. General Order Book.
7. Receipt and Payment Book.
8. General Cash Book.
9. Insolvent Fine Book.
10. Register of Still Hunting Services.
11. Summary Court Register.
12. Lotting Book.
13. Sale Account Book.
14. Register of Dispatches of Foreign Spirits sent to London for Redistillation.
15. Stock Account of ditto.

	The Number of Fines				Number of Cases in which the Defendants suffered Imprisonment in Default of Payment of the pecuniary Penalty.
	Imposed.	Paid.	Forgiven.	In Arrear.	
England	1,652	1,153	6	284	209
Scotland	860	458	8	332	62
Ireland	2,798	578	40	611	1,569
Year ended 5th January, 1835,	5,310	2,189	54	1,227	1,840

The establishment provisionally employed on fines for the United Kingdom consists of

1	General Accountant	at £320	per annum.
1	Accountant	at 200	,,
1	Ditto	at 180	,,
1	Ditto	at 170	,,
2	Ditto	at 160	,,
1	Ditto	at 140	,,
2	Ditto	at 130	,,

Excise Office, London,
26th Dec. 1835.

G. A. Cottrell,
First General Accountant.

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Appendix No. 11.

Paris, le 9 *Avril,* 1836.

No. 11.

Administration des Contributions Indirectes.

3. Sous-Direction.

Bureau Des Instructions et Objets Généraux.

No. 427.

Objet. Envoi de la note sur l'Administration des Contributions Indirectes demandée par M. Bowring.

Monsieur,

J'ai l'honneur de vous adresser les renseignemens que vous m'avez demandés, par votre note du 23 Mars dernier, sur l'organisation de l'Administration Centrale des Contributions Indirectes. Je désire que ces indications sommaires satisfassent à l'objet que vous vous êtes proposé.

Recevez, Monsieur, l'assurance de ma considération distinguée.

A. BOURCY,
Le Maître des Requêtes,
Directeur de l'Administration.

A Monsieur le Docteur Bowring, à Paris.

Pour répondre aux désirs exprimés dans la note remise par M. Bowring, on va indiquer ci après comment l'Administration Centrale des Contributions Indirectes est constituée; quelles sont les attributions du Directeur de l'Administration et des Sous-Directeurs, quels sont les rapports de ces fonctionnaires entre eux, quelle marche suivent les diverses affaires, quels sont les objets sur les quels le Conseil d'Administration est appelé à délibérer; en comment l'autorité du Ministre intervient pour porter une décision sur des points dont la solution lui a été réservée.

L'Administration des Contributions Indirectes est dirigée par un Directeur, assisté de trois Sous-Directeurs, qui forment avec lui le Conseil d'Administration qu'il préside.

Le Directeur travaille seul avec le Ministre; il dirige sous ses ordres toutes les parties du service.

Il correspond avec les autorités militaires, administratives et judiciaires.

Il a seul le droit de recevoir et d'ouvrir la correspondance.

Il signe tous les ordres généraux de service, la correspondance d'un intérêt général avec les Directeurs et celle qui contient des reproches ou des remontrances sur des faits graves.

Il nomme à tous les emplois de l'Administration Centrale, sauf à ceux de Sous-Directeurs, dont la nomination est réservée au Ministre.

Pour le service des departements, il commissionne les divers employés, sauf les Directeurs de Département qui tiennent leur nomination du Roi et les Directeurs d'Arrondissement, ainsi que les entrepôseurs et les receveurs principaux d'arrondissement qui sont commissionnés par le Ministre. Il y a certains petits emplois du service actif dont la nomination est déléguée par le Directeur de l'Administration aux Directeurs de Département.

C'est sur la présentation du Directeur de l'Administration que sont nommés les employés et fonctionnaires dont il n'a par directement la nomination.

Il convoque le Conseil d'Administration pour délibérer sur les objets sur les quels ce Conseil doit statuer aux termes des réglemens.

Le Conseil d'Administration délibère sur le rapport qui lui est fait par un des Sous-Directeurs.

1. Sur les transactions consenties par suite de procès verbaux, de saisies ou de contraventions.
2. Sur les débets de comptables.
3. Sur les demandes en décharge ou remboursement de droits.
4. Sur les abonnemens.
5. Sur les dépenses de toute nature.
6. Sur la suite à donner en appel ou en cassation aux actions judiciaires soutennes en première instance par la Régie, soit pour recouvrement de droits, soit pour contravention.
7. Sur les pourvois devant le Conseil d'Etat.
8. Sur les suppressions, divisions, et créations d'emploi.
9. Sur les projets, devis, marchés, et adjudications à passer pour le service de la Régie.
10. Sur les questions douteuses, dans tous les cas d'application des lois, ordonnances, et réglemens; dans tous ceux qui ne sont pas prévus ou qui ne sont pas suffissament définir par les dites lois, ordonnances, et réglements, et sur les instructions générales relatives à leur exécution.

Le Conseil délibère aussi sur les rapports faits par l'un des chefs de bureau placés sous les ordres immédiats du Directeur.

1. Sur le budget général de l'Administration sur le quel il donne son avis motivé.
2. Sur la liquidation des pensions de retraite des employés de tout grade.
3. Sur les révocations, destitutions, dégradations, et mises à la retraite des employés.

Les délibérations du Conseil d'Administration sont prises à la majorité des voix: en cas de partage d'opinion, la voix du Directeur président est prépondérante.

Le Directeur peut, lorsqu'il le juge nécessaire, suspendre l'effet d'une délibération pour en referér au Ministre des Finances qui statue; mais dans ce cas il fait préalablement part de ses motifs au Conseil pour le mettre à même de modifier sa délibération, s'il y a lieu, ou de l'appuyer de nouvelles observations qui sont jointes par le Directeur à son rapport au Ministre.

Le Directeur soumet chaque année au Ministre le budget général des dépenses de l'Administration, arrêté par le Conseil.

No. 11.

Administration des Contributions Indirectes, &c.—continued.

Dans les affaires résultant de procès verbaux de saisies et de contraventions, les transactions sont définitives :—

1. Par le consentement du Directeur de Département lorsque les condamnations, confiscations, ou amendes ne s'élèvent pas à 500 francs.
2. Par l'approbation du Directeur de l'Administration lorsque les dites condamnations, confiscations, ou amendes, peuvent s'élever de 500 à 3,000 francs.
3. Par l'approbation du Ministre des Finances lorsqu'il y a eu dissentiment entre le Directeur de l'Administration et le Conseil; et dans tous les cas lorsque le montant des condamnations excedera 3,000 francs.

Le travail de l'Administration Centrale des Contributions Indirectes est divisé en quatre parties principales de service: l'une est spécialement suivie par le Directeur de l'Administration et chacune des autres par un Sous-Directeur.

Les parties du service réservées spécialement au Directeur de l'Administration sont,—

1. L'ouverture et le départ des dépêches.
2. Le Personnel.
3. Le Sécrétariat du Conseil.
4. La liquidation des frais généraux, le budget de l'Administration, et les comptes matières des entrepôseurs de tabacs et poudres.

Deux bureaux sont chargés de ce travail; ils sont composés de 32 employés.

La première Sous-Direction comprend la Direction et la suite du service; la correspondance journalière et périodique relative à cet objet; l'examen des transactions, des états de saisie, de répartition et d'admission des frais en dépense ou en reprise indéfinie; les décharges et les restitutions de droits et le contrôle de l'apurement des acquits-à-caution dans cinquante départements.

La seconde Sous-Direction comprend les mêmes objets que la première dans trente-cinq autres départements.

La troisième Sous-Direction comprend,—

1. Les travaux relatifs à la législation, à l'assiette et au mode de perception de l'impôt: l'examen des réclamations relatives à cet objet, la rédaction des instructions et circulaires, la révision de tous les modèles de service intérieur et extérieur; le matériel; les renseignements statistiques et les objets généraux.
2. Le Contentieux de toutes les affaires susceptibles d'être portées devant les Tribunaux.
3. La surveillance, la suite du service et la révision des tarifs en ce qui concerne les octrois municipaux.

Chaque Sous-Directeur examine la correspondance à l'arrivée et la renvoie aux chefs de bureau en indiquant la Direction à donner aux affaires; il signe toute la correspondance avec les Directeurs lorsque par son objet elle n'est pas réservée au Directeur de l'Administration: il travaille avec le Directeur de l'Administration et prend ses décisions pour tous les cas douteux, il fait préparer et soumet à sa signature la partie de correspondance qui lui est réservée. Enfin le Sous-Directeur voit tous les rapports soumis au Conseil et participe aux délibérations de Conseil.

Chaque Sous-Directeur a sous ses ordres trois chefs de bureau et environ 40 employés.

Appendix No. 11 *a*.

No. 11 *a*.

Letter from the Secretary of Excise, transmitting Copies of Orders for taking off the Surveys on Tea, Wine, Beer, and Vinegar.

Excise Office, 1st June, 1836.

Sir,

I beg to transmit, for the information of the Commissioners of Excise Inquiry, copies of all the orders which have been issued for taking off the surveys as to tea, beer, wine, and vinegar.

I am, Sir, your obedient servant,

T. C. Harrison, Esq. J. Clayton Freeling.

General Order.

Excise Office, London, 1st March, 1836.

In pursuance of a Warrant from the Right Honorable the Lords Commissioners of His Majesty's Treasury, issued under the authority vested in their Lordships by the 7th section of the Act 3 and 4 Wm. 4, cap. 101, ordered, that the practice of requiring and issuing permits for the removal of tea be immediately discontinued, and that the following rules and regulations be established, viz., that licences be taken out as usual; that the entries with the Excise officers of their premises by the several persons who are now dealers in tea remain in full force and effect; that all persons who shall hereafter become dealers in tea be required as heretofore to make entry of the different rooms used by them for keeping tea; also that the officers of Excise have power at all times, as at present, to visit the premises so entered, and to examine all tea found in the stock of such dealers.

It is likewise ordered that the visits by the officers be not at any time wider apart than twenty-eight days, as at present, but that the weighing and keeping an account of the stock of tea be discontinued; that a memorandum of the date and minute of each visit and inspection, with the word "examined," be entered in the survey-book, and upon a minute-paper to be kept on the premises of such of the dealers in tea as are not retailers of tobacco; and that care to be taken that the traders be put to no unnecessary inconvenience in the execution of these regulations.

It is further ordered that the several collectors and supervisors in Great Britain and Ireland, and the general surveyors and surveyors on the town establishment, make such an arrangement of the business of each officer within their superintendence as shall appear necessary, and report to the Board imme-

No. 11 *a*.

General Orders for taking off the Surveys on Tea, Wine, Beer, and Vinegar.

diately what reduction of the establishment can be made in consequence of these regulations, and in all cases in which any officer or permit-writer can be spared, that they at the same time transmit proper schemes for such purpose.

By the Board,
CHARLES BROWNE.

SIR,

By direction of the Board, I send you the above General Order which you must duly observe as far as regards your district.

Excise Office, London,
1*st March*, 1836.

I am, Sir, your humble servant,
JOHN BROWN.

GENERAL ORDER.

ORDERED, *Excise Office, London, 15th October*, 1835.

That the surveying of brewers of beer at the times enjoined by General Order of the 20th September, 1830, be discontinued; but, that the several supervisors and surveyors take care that occasional visits be made, and, if any improper practices shall be discovered, that the same be particularly noticed and stated fully to the Board.

And as by this relaxation of the survey on brewers, some establishments may be discontinued; it is further ordered that the several collectors and supervisors, and general surveyors and surveyors, immediately re-arrange the business, and, where necessary, send up schemes thereof as it now stands and as it is proposed to stand.

By the Board,
CHARLES BROWNE.

GENERAL ORDER.

ORDERED, *Excise Office, London, 12th November*, 1835.

That the collectors, supervisors, and officers in Ireland, take notice that the instructions contained in the General Order of the 15th ultimo, with regard to the surveying of brewers of beer, have reference exclusively to Great Britain, and that they govern themselves accordingly.

By the Board,
CHARLES BROWNE.

GENERAL ORDER.

Excise Office, London, 14th November, 1835.

With reference to the General Order of the 15th ultimo, directing that the surveying of brewers of beer, at the times enjoined by the General Order of the 20th September, 1830, be discontinued; but that the several supervisors and surveyors take care that occasional visits be made on such traders. It is now ordered that no longer a period than fourteen days be allowed to elapse between such visits, reckoning from the last visit, whether made by the officer or the supervisor or surveyor; that on each survey the malt entered by the brewer on the malt entry-paper, since the previous visit, be added into one total, and inserted in the survey-book under the name of the proper trader; and that in any case in which there may be grounds for suspecting that the whole of the malt used by any brewer shall not have been entered upon the malt entry-paper, or that wash for private distillation is prepared on such trader's premises, unexpected visits be made at such times as shall be likely to detect or prevent the fraud.

By the Board,
CHARLES BROWNE.

GENERAL ORDER.

Excise Office, London, 31st December, 1835.

It being deemed requisite that the survey of brewers of beer for sale in Great Britain and Ireland, respectively, should be assimilated, ordered, that, for such purpose, the supervisors and officers take notice that occasional visits only are to be made at the entered premises of brewers of beer in Ireland; but that no longer a period than fourteen days must be allowed to elapse between such visits, reckoning from the last visit, whether made by the officer or supervisor.

That a malt entry-book or paper, endorsed with the name and residence of the brewer, be forthwith delivered to each such brewer; and hereafter, before the commencement of each quarter, for the purposes mentioned therein, which book or paper is to be taken up at the end of the quarter, and returned to this office with the survey-book to which it belongs, in the usual manner.

That traders of this description be acquainted, that provided they enter upon the entry-paper, before commencing to brew, the date of such entry, the quantity of malt to be used in such brewing, the day of brewing, and the time for the officer to gauge the goods in the mash-tub, the notice to brew, and the declaration of the strength and quantity of beer brewed, heretofore required to be delivered to the officer by such trader, will not be insisted upon; but in the event of neglect or refusal on the part of the brewer, the existing regulations will be enforced.

That on every visit made by the officer or supervisor on an entered brewer, the date and minute of such visit, together with the officer's or supervisor's initials (as the case may be), be entered upon the brewer's entry-paper, immediately under the former entry on such paper, and the particulars of each such visit or survey be entered in the survey-book, and all the malt which shall have been entered on the brewer's entry-paper, since the preceeding survey, be added into one total and inserted in the survey-book, under the name of the proper trader, in the manner shewn in the precedent hereunto annexed.

That at the close of each quarter the separate quantities of malt entered by the trader and transferred to the officer's book be added up, and the total transferred from book to book, till the close of the year, when the whole must be added into one sum for the purpose of computing the succeeding year's licence, and surcharging the former year's licence, in cases where any surcharge shall have arisen.

No. 11 *a*.

General Orders for taking off the Surveys on Tea, Wine, Beer, and Vinegar.

That the officers use their best endeavours to prevent or detect the use of unmalted grain, or of any ingredient used or intended to be used as a substitute for malt or hops, and to secure as far as possible a true account of the quantity of malt used; and, for these purposes, they are strictly to examine the entered places on each visit, and also the worts, spent hops, and grains; and that in any case in which there may be grounds for suspecting that the whole of the malt used by any brewer shall not have been entered upon the malt entry-paper, or that wash for distillation is prepared, on such trader's premises, unexpected visits be made at such times as shall be likely to detect or prevent these or any other frauds.

The storekeeper has been directed to furnish the several supervisors with the necessary supply of malt entry-papers for immediate use, and, in future, application must be made from time to time for further supplies in the same manner as is required with regard to other stores.

By the Board,
CHARLES BROWNE.

B. C. Brewer. Lisburn.

Date of Survey, 1835.	State of the House.	Malt entered upon the Brewer's Entry-Paper.			Time for Officer to gauge the Goods.	Depth of Goods in the Mash-tub.	Quantity of Goods.		
		Quarters.	Bushels.	Gallons.			Quarters.	Bushels.	Gallons.
October									
11 mp 6	Preparing to Brew	10	4	..	October 11 e 5				
22 ep 5	Brewed	10	..	..	22 e 5	14.0	11	0	3
29 m 6	Silent	..	..	..	..	Nil.			
November									
12 mp 7	Brewed	33							
26 m 7	Brewing	10	..	..	26 e 4	L. Gds.			

GENERAL ORDER.

ORDERED, *Excise Office, London, 11th January*, 1836.

With reference to the General Order of the 31st ultimo, for relaxing the surveys on brewers in Ireland, that the several collectors, in conjunction with the respective supervisors, report whether any and what reduction can in consequence thereof be made of the establishment with safety to the revenue, and in cases where reduction can be effected, that they transmit to this office proper schemes of the business for such purpose accordingly.

By the Board,
CHARLES BROWNE.

GENERAL ORDER.

Excise Office, London, 2d September, 1835.

A Bill having received the Royal assent, intituled 'An Act to exempt retailers of spirits not 'receiving or consuming more than fifty gallons of spirits in the year, from the additional duties on 'licences; and to discontinue the Excise survey on dealers in and retailers of wine, not being dealers 'in spirits, and the use of permits for the removal of wine;' ordered, that, for the purpose of ascertaining the quantity each retailer of spirits shall have received during the present year, the several supervisors forthwith make out and transmit to this office a list shewing the name, place of abode, and division or ride, of all the retailers of spirits in his district who they conceive will not have received fifty gallons in the year ending 10th October next, and the rounds for which the books now in their possession will not afford the necessary information, so that it may be furnished from the books in this office.

That on the receipt of such lists the surveying-general-examiners insert therein the quantities appearing from the books in this office, and return them to the proper supervisors, for the purpose of being completed by the officers respectively, from the books in their possession; that the amount to be charged upon each of the said traders for their spirit licences be calculated conformably with this account, and be inserted in the list of licences to be made out by the officers and sent to the collectors in the usual manner.

That, in future, the quantities of spirits received by each trader, subsequent to the renewal of their licences, be transferred from book to book, until the end of the year, from the 10th of October next exclusive.

That the survey of dealers in and retailers of wine, who shall have no licence to deal in or retail foreign or British spirits, be wholly discontinued; but that they be required to take out licences to sell wine, as heretofore.

Dealers in and retailers of wine, who shall have licences to deal in foreign or British spirits, being under the Act still required to make entry and take out licences for the sale of wine, although permits will not be required for the removal thereof, the officers must continue their visits as heretofore, but instead of taking account of the stocks of wine, they must inspect the same, to see if any spirits be contained therein purporting to be wine, and in the opening of the book appropriated to each trader write 'stock inspected.'

That as some reduction in the establishment of officers and permit-writers may be effected in consequence of discontinuing the taking account of the stock, and granting permits for the removal,

No. 11 *a*.

General Orders for taking off the Surveys on Tea, Wine, Beer, and Vinegar.

of wine; ordered that the collectors and supervisors in the country and the general surveyors and surveyors in London, respectively, draw up new schemes of the business, when such a course shall be deemed necessary, and where no reduction can with safety to the revenue be effected, that that circumstance be reported to the Board.

By the Board,
CHARLES BROWNE.

SIR, *Excise Office, London, 3d September*, 1835.

By direction of the Board, I send you the above General Order, which you must duly observe as far as regards your district.

I am Sir, your humble servant,
JOHN BROWN.

GENERAL ORDER.

Excise Office, London, 9th October, 1835.

With reference to the General Order of the 2d ultimo, by which supervisors are directed to inspect the stocks of dealers in and retailers of wine, who shall have licences to deal in foreign or British Spirits, ordered, that the several supervisors insert in their diaries, under the head of 'Observations,' the number of such stocks which they may have inspected during their visit with any officer, but that they be not included in the number of traders surveyed.

It is to be observed, however, that the number of such traders must be inserted in the schemes of the respective stations, as heretofore.

By the Board,
CHARLES BROWNE.

SIR, *Excise Office, London, 13th October*, 1835.

By direction of the Board, I send you the above General Order, which you must duly observe as far as regards your district.

I am, Sir, your humble servant,
JOHN BROWN.

GENERAL ORDER.

Excise Office, London, 4th March, 1836.

With reference to the General Order of the 2d September last, directing that the survey of dealers in and retailers of wine, who shall have no licence to deal in or retail foreign or British spirits, be wholly discontinued; but that they be required to take out licences to sell wine, as heretofore; ordered, that the supervisors, surveyors, and officers, use their utmost diligence to prevent the sale of wine without licence by such traders, observing that they are by law still required to have the words 'Dealers in Foreign Wine,' or 'Wine,' as the case may be, painted or written in large legible characters over the outer door, or in the front or some conspicuous part of every warehouse, &c., by them used for keeping foreign wine for sale.

It is further ordered that auctioneers take notice that in future it will be unnecessary to apply to the Board for permission to sell wine by auction; but that no wine can be legally sold by auction without the auctioneer shall, in addition to his licence as auctioneer, have taken out a licence to deal in wine, unless the wine be the property, and the sale take place upon the premises, of a licensed wine-dealer, when the latter licence is not required for the auctioneer.

By the Board,
CHARLES BROWNE.

GENERAL ORDER.

Excise Office, London, 1st February, 1836.

In consequence of a communication from the Right Honorable the Lords Commissioners of His Majesty's Treasury, ordered, that the survey of vinegar-dealers and the use of permits and certificates for the removal of vinegar be wholly discontinued, and that the certificate-books now in the possession of the several traders of this description, be taken up, and with those on hand be forwarded to this office with the proper quarter's stores.

That in all cases in which any reduction in the establishment of officers or permit-writers can be effected in consequence of this order, schemes of the business be made out and transmitted hither for such purpose accordingly; and, where no reduction can be made, that the several collectors and supervisors, or general surveyors and surveyors, conjointly, report to that effect by letter to the Board.

By the Board,
CHARLES BROWNE.

GENERAL ORDER.

ORDERED, *Excise Office, London, 12th February*, 1836.

That nothing in the General Order of the 1st instant be construed to extend to permits for the removal of vinegar or acetous acid from or into the stock of any maker of vinegar; but that the use of permits be required in all such cases as heretofore.

By the Board,
CHARLES BROWNE.

Appendix No. 11 *b*.

No. 11 *b*.

Letter from the Secretary of the Excise respecting the Excise Buildings at Crutched Friars, Bristol, Broad-street, &c.

Sir, *Excise Office, 8th February,* 1836.

I am directed by the Commissioners of Excise to request you will lay before the Commissioners of Excise Inquiry the following statement, in reply to their inquiries contained in your letter of the 30th July last, respecting the premises, &c., held by this revenue at the following places, viz.—

Crutched Friars.
Bristol.
Broad Street, City, Solicitor's Office.
Ditto, Old South Sea House, City Club.
Liverpool.
Portsmouth.
Edinburgh.

CRUTCHED FRIARS.

Particulars called for.	*Answers.*
Copies of Treasury or other authority for the purchase, for £3,500, of a house and premises in Crutched Friars, for the tea and export departments, with copies of any correspondence with the Treasury on the subject, and whether any and what sums have been expended on the premises since the purchase.	The purchase was made by the Commissioners of Excise in the year 1824, under the general powers vested in them for providing Excise offices, &c. At the time of the purchase the premises were in a state of considerable dilapidation, the extent of which was taken into contemplation in the terms of the original purchase, which, with reference to the value of property in the neighbourhood at the time, was considered advantageous to the Government. In the original and in all subsequent repairs the sum of £2,300 was expended; but this amount does not include the expense of the internal fittings-up, and adaptation of the apartments to the performance of official business.
To what purposes they are either now devoted or it is intended to devote them, in consequence of the transfer of the tea to the Customs.	One-half of the building is occupied by the Excise tea permit-writers, and the other half by the officers of the Customs who are employed in the tea department. The Excise export business is also carried on here, in a building which was erected on the site of the stables connected with these premises, the cost of which, and of all subsequent repairs, was £1,968.

BRISTOL PREMISES.

Copy of Treasury or other authority under which the offices at Bristol, (which were destroyed by fire) were purchased in 1811, for £2,800.	This office was taken by order of the Board.
Sums expended on them from their purchase to their destruction;	£875. 12*s*. 5*d*.
Treasury authority under which the premises have been rebuilt;	Treasury warrant, dated 8th October, 1833, copy annexed*.
With the estimated cost of re-building the same;	£1,800, not to exceed £2,000, and was included in the Miscellaneous Estimates voted in the year 1834.

SOLICITOR'S OFFICES, BROAD STREET.

Copy of the Treasury or other authority under which the premises in Old Broad-street were taken in September, 1829, at an annual rent of £245. 16*s*. 8*d*., for offices for the Solicitor, Assistant-Solicitor, and clerks.	By the Board's authority: the official premises being found not to afford sufficient accommodation; but the sanction of the Treasury was subsequently communicated (see the observations with which this Report closes). Previously to this date the business of the Solicitor had been transacted at his private chambers, under the former constitution of the office. The sum of £245. 16*s*. 8*d*. includes taxes, &c.

* *Copy.*—After our hearty commendations, having considered your Report of the 3d ult., on the communication of the Chamber of Commerce at Bristol, relative to the re-building of the Customs and Excise offices at that port, these are to authorise and require you to surrender the present leases of the Excise offices to the Corporation of Bristol, and to accept the offer of Corporation to grant a new lease of the premises comprised in both leases, on payment of a fine of £357, at the reserved rent of £3. 10*s*. per annum for forty years, renewable at the expiration of the first fourteen years thereof, and so on for ever, on payment of one year's such rent or value as submitted by you. For which this shall be your warrant.

Whitehall, Treasury Chambers, the 8th day of October, 1833.

George Ponsonby.
R. Vernon Smith.
F. Baring.

Commissioners of Excise.

No. 11 *b*.

Letter from the Secretary of the Excise respecting the Excise Buildings at Crutched Friars, Bristol, Broad-street, &c.

SOLICITOR'S OFFICES, BROAD STREET—*continued*.

Particulars called for.	*Answers.*
Also for a statement of the reasons why a portion of the Old South-Sea House, purchased in December, 1821, for £17,000, under the authority of the 8th Geo. 3, c. 32, a considerable portion of which was let to the City Club at £330 per annum, could not have been appropriated as Solicitor's offices without entailing on the public the additional expense above alluded to.	The greater proportion of the South-Sea House, which was the subject of the purchase referred to, was accidentally destroyed by fire in the month of March, 1826; but as the premises were insured, £9,000 was recovered from the Insurance Company, as an indemnity for the loss; and the remainder was occupied, as it now is, by the Printing Department, and as a place of a deposit for books and papers. It is also to be observed, that at the period at which it became necessary to provide accommodation for the establishment of the Solicitor, the departments from Scotland and Ireland, which were broken up on the abolition of the Local Boards, were transferred to the Chief Office; and it was not without much difficulty and inconvenience that the necessary arrangements could be made for their reception. On the ground on which the City Club was erected, there were no buildings of any description when let to the Club.

OLD SOUTH-SEA HOUSE—CITY CLUB.

A statement of the period when the portion in question of the Old South-Sea House was let to the City Club.	The ground on which the City Club-House is built was let from the 25th March, 1833; but, as before observed, there was no building of any description upon it. The letting of the ground for the above purpose was authorised by the Lords of the Treasury.
Of the total sums which have been received up to the present time from the Club.	£577. 10*s*.
Whether such portion had been previously appropriated to any, and what, Excise purposes.	It had not been so appropriated.

LIVERPOOL PREMISES.

Copy of the Treasury or other authority under which the house and premises at Liverpool were taken at an annual rent of £430 per annum.	The occupation of these premises was continued, by order of this Board, from the date referred to (at which date a twenty-one years' lease had expired), from year to year, pending the erection of the new Government buildings at Liverpool, the completion of which may be expected in about a twelvemonth, and which are to include the establishments both of the Customs and Excise at that port.

PORTSMOUTH PREMISES.

The Commissioners of Inquiry observing that the rent of the 'Excise and Journal Office' at Portsmouth, which appears to have been taken at Christmas, 1813, at a rent of £80 per annum, has been reduced, from Christmas, 1834, to £35 per annum, the Commissioners desire to know whether any portion of the premises have been given up, to account for so large a proportionate reduction of rent, or whether the whole of the premises are still reserved for the use of the department.	When these premises (the whole of which are still retained for the use of this department) were taken in 1813, property of this description at Portsmouth was rendered valuable by the demand and activity occasioned in every branch of the public service, as well as in the mercantile and shipping interests generally, by the war then prevailing; since the close of which a gradual decline in the value of such property has occurred, which enabled the Board to renew the lease on the advantageous terms adverted to.

HOUSE AT EDINBURGH.

Copy of the Treasury or other authority under which the house at Edinburgh was taken in November, 1827, at an annual rent of £80 per annum, for storing old books, the same being now stated to be sub-let to Alex. Dunlop for £45 per annum, being no longer required for the public service.	It having been deemed necessary by the Board, on a special revision of the subject in 1827, that the survey-books and other documents recording the charges of duty, &c. throughout the Excise revenue should be preserved for a longer period than had been customary, the Excise office at Edinburgh did not furnish sufficient accommodation for this purpose, and the necessary space could not be obtained without renting or purchasing a house of suitable dimensions. After very diligent inquiry, the house adverted to having been found to be the most reasonable and convenient for the object in view that could be obtained, it was taken accordingly, by order of this Board, and retained until the Local Board in Edinburgh was abolished, and the establishments

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HOUSE AT EDINBURGH—*continued.*

No. 11 *b.*

Letter from the Secretary of Excise respecting the Excise Buildings at Crutched Friars, Bristol, Broad Street, &c.

Particulars called for.	*Answers.*
	therewith connected were removed to the Chief Office, when it became necessary to remove the whole of the official documents, survey-books, &c. to London, in order that immediate reference to them might at all times be had at the Chief Office for the whole United Kingdom, from whence the orders for proceedings of any kind on the documents in question were for the future to emanate. The house taken for the above purpose became, under these circumstances, no longer necessary; and after much pains had been taken to obtain a suitable tenant at a fair rent, the house was let with great difficulty at the sum of £45 per annum.
Also for a statement of the period for which such house has been taken.	For twenty-one years from November, 1827.
Whether any, and what steps have been taken to dispose of the interest of the department in the same, in lieu of letting it at so reduced a rate, compared with the rent paid for it by the department.	When the house ceased to be required for the purpose before mentioned the usual means of offering it to be let were adopted; but no rental approaching that paid by the Crown could be obtained, owing to the great depreciation which had occurred in house property in Edinburgh since the date of the Board's occupancy; and the sum of £45 was the highest offer that could be met with, although communications were held with various persons who at different times were inquiring the terms demanded for the house in question.

It does not appear that there was any law previously to the 7th and 8th Geo. 4, c. 53, requiring the consent of the Lords of the Treasury to authorize the Commissioners of Excise to purchase messuages, buildings, lands, &c.; such purchases, previously to the date of that Act, were made under the general powers vested in the Board for providing Excise officers, collecting the duties, &c.

I am, Sir, your most obedient humble servant,

J. Clayton Freeling.

T. C. Harrison, Esq.,
&c. &c.

Appendix No. 11 *c.*

No. 11 *c.*

Letter from Mr. Dennis stating amount of per-centage on Stamps.

Sir, *Excise Office, 9th March,* 1836.

In reply to your letter of the 5th instant, requiring to be informed of the amount of per-centage received by me under the late arrangement, I beg leave to state, that from the 18th of February, 1835, to the present day, the per-centage upon the stamps issued for the use of the Excise revenue has amounted to 325*l.* 18*s.*

Out of this sum I paid for the daily services of a messenger, and for necessary occasional assistance, at the rate of about 80*l.* per annum.

But since the 1st of December last, when Mr. Argles was appointed by the Board of Excise to render me permanent assistance, I have been directed to pay to him at the rate of two-sevenths of this per-centage, and to discontinue the services of the messenger.

I have the honour to be, your obedient servant,

John Dennis,
Distributor of Excise Stamps.

T. C. Harrison, Esq.,
&c. &c.

No. 12. RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holding Offices, receiving Annual whom, and when appointed; Attendance, whether Daily or otherwise, and the Number of Hours in each Day; duration Deductions; Net Emoluments received by each Individual from or in consequence of his Appointment under the Board Value; Daily Attendance or otherwise.

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
BOARD.				
Chairman . . .	Sir Fran. H. Doyle, Bt.	By patent	7 October, 1815	The Board assembles about 10, and sits till ½ past 3, and to a later hour when the business requires it.
Deputy Ditto, . .	William Plunkett, Esq.	By patent, in April, 1815, to the Irish Board, thence to the English Board, on the Consolidation in 1823.	April, 1815	
Commissioners . .	Sir John Mortlock, Kt.	. . . .	Patent, 17 Mar. 1819. Previously Auditor of Excise, 21 December, 1809.	
	Hart Davis, Esq. .	By patent	28 June, 1824	
	Hon. Berkeley Paget	Ditto	17 July, 1826	
	Hon. W. Henry Percy	Ditto	17 July, 1826	
	Thomas Harrison, Esq.	Ditto	17 July, 1826	
SECRETARY'S DEPARTMENT.				
Secretary	J. C. Freeling, Esq.	By the Board, at the nomination of the Treasury.	16 August, 1826	Daily, from 10 to 4, 5, or 6, or later, as the business of the department may require.
Under Secretary . .	Charles Browne, Esq.	Ditto	14 Jan. 1801	
Assistant Secretaries .	George Ballard . .	Ditto	29 Dec. 1807	
	Danial F. Ryan . .			
1st Clerk, 1st Branch	Charles H. Corbett .	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	16 Dec. 1812	
2d Ditto ditto . .	Robert Melhuish . .		2 June, 1811	
3d Ditto ditto . .				
4th Ditto ditto . .	William Roberts . .		1 July, 1817	
5th Ditto ditto . .	Charles Slater . .		5 July, 1820	
1st Ditto, 2d Branch	Francis C. Wingrave		15 May, 1797	
2d Ditto ditto . .	Richard Murphy . .		26 Sept. 1792	
3d Ditto ditto . .	Charles Clarkson . .		5 July, 1820	
4th Ditto ditto . .	Joseph Wingrave .		5 July, 1820	
5th Ditto ditto . .	Samuel Hurrell . .		19 March, 1823	
6th Ditto ditto . .	Robert S. Cowan .		14 May, 1824	
7th Ditto ditto . .	Hugh Jameson . .		10 May, 1824	
8th Ditto ditto . .	Thomas E. Bennett .		10 May, 1824	
9th Ditto ditto . .	Thomas Earle . .		10 May, 1824	
10th Ditto ditto . .	Arthur H. Plunkett .		19 Nov. 1830	
11th Ditto ditto . .	(Vacant)			
CORRESPONDENT'S DEPARTMENT.				
Correspondent . .	John Brown . . .	Selected from Surveying-General-Examiners, or from Supervisors, by the Board.	25 Feb. 1797	Daily, from 9 to 6.
1st Assistant . . .	Jeremiah Ottley . .		24 May, 1798	
2d Ditto	William Trent . .		6 August, 1810	
3d Ditto	Thomas Warr . .	Selected from officers in the surveying branch, and rise to the third assistant in progression.	25 Feb. 1811	
4th Ditto	William Stanton . .		4 May, 1819	
5th Ditto	James Hills . . .		24 April, 1820	
6th Ditto	Thomas Whatley . .		12 Jan. 1820	
7th Ditto	Edward M'Laughlin .		24 April, 1806	
8th Ditto	James Kemp . .		25 Nov. 1828	
1st Clerk	Thomas White . .	The junior clerk is appointed by the Board, at the nomination of the Treasury, or the Commissioners of Excise, and rises in progression to the situation of first clerk.	12 July, 1809	9 to 4.
2d Ditto	John Thos. Goodwin		2 Nov. 1818	
3d Ditto	Henry Paull . . .		24 March, 1820	
4th Ditto	Wm. Stewart Sheridan		27 Dec. 1827	
5th Ditto	(Vacant)		..	9 to 6.

No. 12.

Salaries in the Department of Excise, London, specifying the following particulars, viz.:—Description of Office; Name; by of Interest; whether executed by Deputy or otherwise; Salary or fixed Allowance; all other Emoluments or Advantages; of Excise; any other Emolument, Place, Pension, or Annuity, payable out of the Public Revenue; Description; Annual

No.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During the existence of the patent.	In person.	2,000 0 0	..	..	2,000 0 0	Dep. Lieutenant of the Tower.	786 0 0	
		1,500 0 0	..	..	1,500 0 0	Compensation granted upon the abolition of the office of Auditor and Register of Kilmainham Hospital, for the sum of £3,200, the amount of purchase-money paid, with the sanction of Government, upon being appointed thereto in 1812.	267 18 4	
		1,200 0 0	..	..	1,200 0 0			
		1,200 0 0	..	..	1,200 0 0			
		1,200 0 0	..	..	1,200 0 0			
		1,200 0 0	..	..	1,200 0 0	Captain R.N. .	Half-pay of 10s.6d. per diem suspended.	
		9,500 0 0	..	..	9,500 0 0			
During pleasure.	In person.	1,500 0 0	..	..	1,500 0 0			
		800 0 0	17 16 0*	..	817 16 0			
		550 0 0	..	..	550 0 0			
		500 0 0	100 0 0†	..	600 0 0			
		400 0 0	200 0 0‡	..	600 0 0			
		400 0 0	..	..	400 0 0			
		350 0 0	..	..	350 0 0			
		300 0 0	..	..	300 0 0			
		250 0 0	..	..	250 0 0			
		250 0 0	250 0 0‡	..	500 0 0			
		250 0 0	..	..	250 0 0			
		200 0 0	..	..	200 0 0			
		180 0 0	..	..	180 0 0			
		150 0 0	..	..	150 0 0			
		130 0 0	..	..	130 0 0			
		120 0 0	..	..	120 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	5 10 0	104 10 0			
		100 0 0	..	2 10 0	97 10 0			
		6,760 0 0	567 16 0	8 0 0	7,319 16 0			
During pleasure.	In person.	500 0 0	..	..	500 0 0			
		300 0 0	..	..	300 0 0			
		250 0 0	..	..	250 0 0			
		200 0 0	..	..	200 0 0			
		180 0 0	..	..	180 0 0			
		160 0 0	..	..	160 0 0			
		150 0 0	..	..	150 0 0			
		140 0 0	44 12 2§	..	184 12 2			
		140 0 0	..	..	140 0 0			
		180 0 0	..	..	180 0 0			
		150 0 0	..	..	150 0 0			
		130 0 0	..	..	130 0 0			
		120 0 0	..	..	120 0 0			
		110 0 0	..	5 10 0	104 10 0			
		2,710 0 0	44 12 2	5 10 0	2,749 2 2			

* Small fee, incidental to the passing of the Excise Accounts to the Exchequer.
Fee of 5s. to each writ, as Commissioner for taking affidavits of appraisers of condemned goods, and a like fee as re-seizing officer.

† The established salary of this station, previous to 1827, was £600 per annum, of which Mr. Ryan was in the receipt; but upon a revision of the Establishment in that year, it was reduced to £500, but the difference was continued by Treasury Warrant to Mr. Ryan as a personal allowance.

‡ Upon the same occasion the salaries of Messrs. Corbett and Wingrave were reduced, and the difference charged on incidents as personal allowances.

§ Difference of salary between his present station and his former one of assistant in the office of Examiners of Guagers' Books, Dublin. Abolished 30 March, 1829.

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holding

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
CORRESPONDENT'S DEPARTMENT FOR SCOTLAND AND IRELAND.				
Correspondent . .	John Norman . .	Selected from Surveying-General-Examiners or Supervisors.	30 July, 1805	9 to 5, or later when necessary.
Scotch Branch.				
1st Assistant Correspondent . .	William Anderson .		16 Dec. 1806	
2d Ditto . . .	Thomas Jefferson .	Selected from officers in the surveying branch.	5 Jan. 1813	
3d Ditto . . .	James Mutter . .		22 Nov. 1820	
4th Ditto . . .	William Walker . .		19 June, 1821	
5th Ditto . . .	(Vacant)		..	
Irish Branch.				
1st Assistant Correspondent . .	James Clements . .	Selected from Surveying-General-Examiners or Supervisors.	Oct. 1798	Daily, from 9 to 5, or later when necessary.
2d Ditto . . .	Matthew Stritch . .	Selected from officers in the surveying branch.	3 Jan. 1815	
3d Ditto . . .	Robert John Swift .		May, 1812	
4th Ditto . . .	William Barry . .		July, 1816	
5th Ditto . . .	Brabazon Disney .		11 May, 1816	
6th Ditto . . .	John Hardman . .		Jan. 1821	
7th Ditto . . .	Michael Kearney .		1812	
8th Ditto . . .	William Boys . .		24 Dec. 1808	
9th Ditto . . .	(Vacant)		..	
10th Ditto . . .	Ditto		..	
SOLICITOR'S DEPARTMENT.				
Solicitor	Wm. K. Dehany, Esq.	Treasury constitution . .	18 Nov. 1829	Daily, from 10 to 4, and later when necessary.
Assistant Solicitor .	Philip W. Mayow, Esq., appointed Solicitor of Excise for Criminal Prosecutions, the Summary Jurisdiction, and Civil Actions, 14th September, 1805 (jointly with the late Mayow Wynnell Mayow, Esq. deceased), by patent, which was surrendered on the re-modelling of the Solicitor's office in 1829, and then appointed Assistant Solicitor of Excise*.			
1st Clerk . . .	Edward Cooper . .	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	10 Feb. 1830	Daily, from 10 to 5, and later when necessary.
2d Ditto . . .	John Legg . . .		10 Feb. 1830	
3d Ditto . . .	Joseph Bateman . .		10 Feb. 1830	
4th Ditto . . .	William Atkinson .		10 Feb. 1830	
5th Ditto . . .	Edward Prockter .		10 Feb. 1830	
6th Ditto . . .	William Marshall .		10 Feb. 1830	
7th Ditto . . .	John C. Stevenson .		10 Feb. 1830	
8th Ditto . . .	William Thomas . .		10 Feb. 1830	
9th Ditto . . .	John H. Dwelly . .		23 Aug. 1834	
10th Ditto . . .	Wm. Ashb. Marshall.		3 Dec. 1834	
Messenger . . .	William Workman .		19 April, 1832	
SOLICITOR'S DEPARTMENT, SCOTLAND. (*Office, Edinburgh.*)				
Solicitor	Morton Carr . . .	Treasury constitution . .	1 Sept. 1829	Daily, from 10 to 4, and later when necessary.
1st Clerk	Joseph Kent . . .	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	Oct. 1812	
2d Ditto	John J. Kavanagh .		16 Nov. 1827	
3d Ditto	Robert W. Pohlman .		18 Dec. 1828	
4th Ditto	Richard Burmann .		12 Dec. 1828	

* Previous to Mr. P. W. Mayow's appointment to the situation of Solicitor for Criminal Prosecutions, &c., he was, for about two years, Assistant to the late Mr. Mayow, Solicitor for Criminal Prosecutions, &c., besides having assisted him from the year 1796.

Offices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During pleasure.	In person.	500 0 0	..	..	500 0 0			
		350 0 0	..	..	350 0 0			
		250 0 0	..	..	250 0 0			
		200 0 0	..	..	200 0 0			
		150 0 0	..	..	150 0 0			
		100 0 0	..	2 10 0	97 10 0			
During pleasure.	In person.	350 0 0	..	..	350 0 0	Retired Barrack-Master.	91 5 0	
		250 0 0	..	..	250 0 0			
		200 0 0	..	..	200 0 0			
		200 0 0	..	..	200 0 0			
		160 0 0	..	..	160 0 0			
		140 0 0	..	..	140 0 0			
		130 0 0	..	..	130 0 0			
		120 0 0	30 0 0*	..	150 0 0			
		110 0 0	..	5 10 0	104 10 0			
		100 0 0	..	2 10 0	97 10 0			
		3,310 0 0	30 0 0	10 10 0	3,329 10 0			
During pleasure.	In person.	2,500 0 0	..	..	2,500 0 0			
		1,000 0 0	1,000 0 0†	..	2,000 0 0			
		400 0 0	..	20 0 0	380 0 0			
		300 0 0	..	15 0 0	285 0 0			
		300 0 0	..	15 0 0	285 0 0			
		250 0 0	..	12 10 0	237 10 0			
		200 0 0	..	10 0 0	190 0 0			
		150 0 0	..	7 10 0	142 10 0			
		100 0 0	..	2 10 0	97 10 0			
		100 0 0	..	2 10 0	97 10 0			
		90 0 0	..	2 5 0	87 15 0			
		90 0 0	..	2 5 0	87 15 0			
		60 0 0	..	1 10 0	58 10 0			
		5,540 0 0	1,000 0 0	91 0 0	6,449 0 0			
During pleasure.	In person.	1,500 0 0	..	..	1,500 0 0			
		350 0 0	..	..	350 0 0			
		210 0 0	..	..	210 0 0			
		150 0 0	..	..	150 0 0			
		100 0 0	..	..	100 0 0			
		2,310 0 0	..	..	2,310 0 0			

* An allowance, granted by Treasury Warrant, 8 October, 1833, to make up the difference of the salary attached to his present station, and the salary of £150, of which he was formerly in the receipt, as an Examiner.

† Incidental allowance, granted by Treasury Warrant, 27 October, 1829, in consideration of the surrender by him of his patent, as late Joint Solicitor of Excise, and the abolition of all fees.

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holdi

Description of Office.	NAME.	By whom and when appointed.			Attendance, whether Daily or otherwise, an Number of Hours each Day.
SOLICITOR'S DEPARTMENT, IRELAND. (*Office, Dublin.*)					
Solicitor	Mark A. Saurin	Treasury constitution	1 Sept.	1829	Daily, from 10 to 4 and later whe necessary.
1st Clerk	John Lane	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise.	18 Feb.	1828	Daily, from 10 to 4 and at such othe hours and time as the business o the office require
2d Ditto	Alexander Sansom		April,	1821	
3d Ditto	Charles Woodward		14 April,	1825	
4th Ditto	George Stormont		16 Nov.	1827	
5th Ditto	Hugh Kavanagh	All promotions by the Board.	16 Nov.	1827	
REGISTRAR'S DEPARTMENT.					
Registrar	William Riddle	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	19 April,	1828	Daily, from betwee 9 and 10 to 3.
Clerk	George Poulton		30 March,	1833	
COMMISSIONERS OF APPEALS.					
Commissioners of Appeals	John Mitford	Treasury constitution	24 March,	1814	Only when appeal are laid.
	Philip Williams		20 March,	1815	
	William P. Lamb		17 August,	1818	
	Edward J. Johnson		29 Oct.	1819	
Register	John Scriven		26 August,	1812	
RECEIVER-GENERAL'S DEPARTMENT.					
Receiver-General	John Backhouse	By the Board, at the nomination of the Treasury.	6 August,	1827	Whenever necessar for the general su perintendence of th office, or for busines with the Board.
1st Clerk	John Dennis	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	23 Nov.	1795	Daily, from 9 to 3
2d Ditto	George Argles		20 April,	1816	
3d Ditto	Robert Drury		5 April,	1817	
4th Ditto	George Smith		6 August,	1825	
5th Ditto	George Dennis		7 Feb.	1829	
6th Ditto	John A. Argles		25 June,	1831	
7th Ditto	Charles Powis		16 April,	1834	
1st Receiver	David Panchaud		14 Dec.	1801	
2d Ditto	John King		30 March,	1812	
3d Ditto	Thomas Hobbs		25 Sept.	1824	
Billman	Richard Lund		20 April,	1822	
COMPTROLLER OF CASH DEPARTMENT.					
Comptroller	Hon. George Walpole	By Treasury Warrant	5 Jan.	1833	As the service re quires.
1st Clerk	Robert Stother	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	5 July,	1817	From between 9 and 10 to 3.
2d Ditto	George Rogers		10 Oct.	1821	
ACCOUNTANTS' DEPARTMENT.					
1st General Accountant	George Arch. Cottrell	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	8 May,	1804	Daily, from 10 to 4 5, or 6, and occa sionally later.
General Accountants	Robert Cooper		..		
	Henry Leadbeater		8 Oct.	1790	
	William Dodd		30 March,	1791	From 10 to 3, or ½ past 3, and later when necessary.
	George Gillio		15 Feb.	1793	
	Thomas S. Stephenson		12 Nov.	1799	

Offices, receiving Annual Salaries in the Department of Excise, London—continued.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During pleasure.	In person.	1,500 0 0	..	..	1,500 0 0			
		400 0 0	..	..	400 0 0			
		250 0 0	..	..	250 0 0			
		200 0 0	10 0 0*	..	210 0 0			
		130 0 0	20 0 0*	..	150 0 0			
		100 0 0	..	..	100 0 0			
		2,580 0 0	30 0 0	..	2,610 0 0			
During pleasure.	In person.	200 0 0	..	..	200 0 0			
		110 0 0	..	5 10 0	104 10 0			
		310 0 0	..	5 10 0	304 10 0			
During pleasure.	In person.	165 0 0	..	..	165 0 0			
		165 0 0	..	..	165 0 0			
		165 0 0	..	..	165 0 0			
		165 0 0	..	..	165 0 0			
		97 10 0	..	..	97 10 0			
		757 10 0	..	..	757 10 0			
During pleasure.	In person.	1,500 0 0	..	..	1,500 0 0	Under Secretary of State in the Foreign Department . .	500 0 0	
		500 0 0	23 2 0†	..	523 2 0			
		300 0 0	..	..	300 0 0	Half pay as Lieutenant, Royal Navy .	92 5 0	
		200 0 0	..	..	200 0 0			
		120 0 0	..	..	120 0 0			
		110 0 0	..	..	110 0 0			
		100 0 0	..	..	100 0 0			
		90 0 0	..	2 5 0	87 15 0			
		280 0 0	..	..	280 0 0			
		200 0 0	5 0 0‡	..	205 0 0			
		160 0 0	15 15 0§	..	175 15 0			
		70 0 0	..	..	70 0 0			
		3,630 0 0	43 17 0	2 5 0	3,671 12 0			
During pleasure.	In person.	600 10 0	..	30 0 6	570 9 6			
		250 0 0	..	..	250 0 0			
		136 0 0	..	..	136 0 0			
		986 10 0	..	30 0 6	956 9 6			
During pleasure.	In person.	600 0 0	..	..	600 0 0			
		500 0 0	..	..	500 0 0			
		380 0 0	..	..	380 0 0			
		340 0 0	101 14 6‖	..	441 14 6			
		320 0 0	..	..	320 0 0			
		310 0 0	..	..	310 0 0			

* Incidental allowances granted by Treasury Warrant 9 November, 1830, in order to make up the difference between the salaries, at first arranged for them by Treasury Warrant, 10 February, 1830, and those salaries which were afterwards allotted.

† Fee on the payment of pensions and North Britain revenue into the Exchequer.

‡ Allowance for attending sales.

§ For pence unclaimed on the payment of debentures.

‖ Fees arising from preparing and filling up auctioneers' bonds, at 2*s.* 6*d.* each.

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holding

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
ACCOUNTANTS' DEPARTMENT—continued.				
Accountants . .	Richard Dawson . .	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	10 April, 1799	Soon after 9 to 3, or ½ past 3.
	Joseph Gibson . .		25 Nov. 1796	
	Robert Burton . .		26 April, 1799	
	John Gale . . .		7 March, 1801	
	Thomas Swonnell .		2 Oct. 1799	
	William Bevan . .		7 August, 1802	
	Thomas Wm. Hughes		30 May, 1806	
	John Cooper . . .		5 Jan. 1808	
	Frederick Seguier .		24 Dec. 1807	
	George St. John Keele		28 May, 1811	
	John Terrail . . .		17 August, 1808	
	John Denkin . .		21 Oct. 1808	
	Jeremiah P. Price .		23 March, 1810	
	Thomas C. Wadman .		19 Nov. 1811	
	William Burbige . .		28 July, 1812	
	James Smyth Hore .		11 Nov. 1812	
	Thomas Hawkey . .		19 Nov. 1811	
	John Collier . . .		11 July, 1815	
	Bryan S. Torre . .		24 Oct. 1815	
	John Han. Wingrave		14 Feb. 1816	
	Thos. R. Sidebotham		17 May, 1816	Daily, from soon after 9 to 3, or ½ past 3.
	Frederick Levermore		12 June, 1816	
	James Mich. Hulbert		28 Dec. 1816	
	Lewis S. Lyne . .		5 May, 1818	
	Thomas Stair . .		11 Dec. 1818	
	George Barrow . .		24 Nov. 1818	
	John M. Crossland .		5 April, 1816	
	Charles J. Saunders .		5 April, 1814	
	Thomas Powell Davies		28 August, 1823	
	Fred. Aug. Geary .		28 Nov. 1823	
	John Burham Safford		15 March, 1824	
	Michael M'Keele .		11 Sept. 1824	
	Edmund Johnson .		16 Sept. 1824	
	Percy William Justyne		6 August, 1829	
	(Vacant)		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
ACCOUNTANTS' DEPARTMENT, Scotland.				
General Accountant .	John Linning . .	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	14 August, 1797	Daily, from 10 to 3, or ½ past 3, and later when necessary.
Accountants . .	John Stewart . .		22 Jan. 1807 Served as extra clerk in Comptroller's office from Jan. 1797, to 5 July, 1801.	Soon after 9 to 3, or ½ past 3.
	Andrew Turnbull .		17 May, 1802 Served as clerk in Comptroller's office from 21 February, 1800, to 16 May, 1802.	
	Hugh Murray . .		5 Jan. 1802	
	Adam Sanderson .		23 August, 1811	
	James Torrence . .		4 Sept. 1811	
	John Veitch . . .		28 June, 1816 Served as extra clerk in Accountant's office from 9 October, 1809, to 12 August, 1811.	
	George Thornton .		11 Nov. 1819 Served as extra clerk in Comptroller's office from 27 September, 1818, to 9 November, 1819.	
	Matthew R. Sanderson		7 Jan. 1824	
	James W. Harper .		30 August, 1824	
	David Thornton . .		26 April, 1827	

fices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During pleasure.	In person.	250 0 0	..	..	250 0 0			
		230 0 0	..	..	230 0 0			
		210 0 0	..	..	210 0 0			
		210 0 0	..	..	210 0 0			
		200 0 0	..	..	200 0 0			
		200 0 0	..	..	200 0 0			
		200 0 0	..	..	200 0 0			
		200 0 0	..	..	200 0 0			
		180 0 0	..	..	180 0 0			
		180 0 0	..	..	180 0 0			
		180 0 0	..	..	180 0 0			
		180 0 0	..	..	180 0 0			
		170 0 0	..	..	170 0 0			
		170 0 0	..	..	170 0 0			
		170 0 0	..	..	170 0 0			
		170 0 0	..	..	170 0 0			
		170 0 0	..	..	170 0 0			
		170 0 0	..	..	170 0 0			
		170 0 0	..	..	170 0 0			
		170 0 0	100 0 0*	..	270 0 0	*An allowance, under the Treasury Letter, 17 March, 1832, for assisting the 1st General Accountant in the preparation of documents called for by Parliament, or by the Lords Commissioners of His Majesty's Treasury, or in other special business.		
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		120 0 0	..	..	120 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		90 0 0	..	..	90 0 0			
		90 0 0	..	2 5 0	87 15 0			
		90 0 0	..	2 5 0	87 15 0			
		80 0 0	..	2 0 0	78 0 0			
		80 0 0	..	2 0 0	78 0 0			
		80 0 0	..	2 0 0	78 0 0			
		80 0 0	..	2 0 0	78 0 0			
		80 0 0	..	2 0 0	78 0 0			
		80 0 0	..	2 0 0	78 0 0			
		8,640 0 0	201 14 6	18 10 0	8,823 4 6			
During pleasure.	In person.	450 0 0	..	..	450 0 0			
		250 0 0	..	..	250 0 0			
		230 0 0	50 0 0†	..	280 0 0	†An allowance, under the Treasury Letter, 17 March, 1832, for assisting the General Accountant in the preparation of documents called for by Parliament, or by the Lords Commissioners of His Majesty's Treasury, or in other special business.		
		210 0 0	..	..	210 0 0			
		200 0 0	..	..	200 0 0			
		180 0 0	..	..	180 0 0			
		170 0 0	..	..	170 0 0			
		160 0 0	..	..	160 0 0			
		130 0 0	..	6 10 0	123 10 0			
		100 0 0	..	2 10 0	97 10 0			
		80 0 0	..	2 0 0	78 0 0			
		2,160 0 0	50 0 0	11 0 0	2,199 0 0			

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holdi

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, an Number of Hours each Day.
ACCOUNTANTS' DEPARTMENT, Ireland.				
General Accountant .	Joseph Attwell . .		4 Feb. 1808	Daily, from 10 to 3, o ½ past 3, and late when necessary.
Accountants . . .	Thomas Thacker . .	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise.	4 Feb. 1808	Soon after 9 to 3 or ½ past 3.
	(Vacant)		..	
	John Hall . . .		Nov. 1809	
	John Brady . . .		13 May, 1809	
	Robert Elwood . .		5 Feb. 1808	
	Thomas Walsh . .		Jan. 1815	
	Robert Madden . .		July, 1818	
	Francis Bowley . .	All promotions by the Board.	14 Oct. 1808	Daily, from soo after 9 to 3, or past 3.
	James Archer . .		4 Feb. 1808	
	Charles S. Hawthorn		7 April, 1822	
	John Conolly . .		21 Feb. 1816	
	Robert W. Elliott .		Sept. 1817	
COMPTROLLER-GENERAL'S DEPARTMENT.				
Deputy Comptroller, acting Comptroller-General	John Rotton* . .		11 June, 1818	From 10 to 3.
Clerks	Robert Wright . .		10 Feb. 1800	Daily, from 9 to 3
	Richard Gill . . .		9 Jan. 1812	
	Richard Courtis . .		18 Nov. 1803	
	George Figg . . .		12 Nov. 1804	
	Thomas Lloyd . .		26 Nov. 1804	
	John Williams . .		8 Jan. 1805	
	John Reeks . . .		29 Jan. 1808	
	Charles Farr . . .		3 May, 1811	
	William Adams . .		16 May, 1811	
	George G. Harrod .		5 Sept. 1811	
	Rt. L. Middlemist .		20 Jan. 1814	
	Thomas Waghorn .		10 July, 1816	
	George N. Sargent .		17 Sept. 1817	
	Francis Waters . .		5 Dec. 1817	
	John Woollett . .		23 Feb. 1820	
	Thomas Hall Fox .		14 March, 1823	
	Walter Crouch . .		13 Sept. 1824	
	Horatio Phillips . .		13 Sept. 1824	
	Harry B. Buxton .		31 July, 1818	
	Edward Morfee . .		8 Sept. 1825	
	George Coombes . .		2 Feb. 1826	
	George Evitt . . .		3 August, 1826	
	John B. Guy . . .		12 March, 1827	
	Francis Ross . . .		12 March, 1827	
	Richard Julian Cale .		7 Feb. 1828	
	(Vacant)		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
	Ditto		..	
AUDITOR'S DEPARTMENT.				
Auditor	Rich. Vaughan Davis	Treasury constitution . .	18 Dec. 1826	From 10 to 3.
Assistant Auditor .	Oliver Naylor . .	By the Auditor	21 May, 1797	Daily, from 10 to 3
1st Clerk	Lambert Hotchkin .		11 Oct. 1803	
2d Ditto	Thomas P. Harding .		23 Nov. 1807	
3d Ditto	William Cooper . .		Jan. 1810	
4th Ditto	Stephen Church . .		16 August, 1811	
5th Ditto	Thomas Purchas . .		11 Sept. 1818	
6th Ditto	Francis Hotchkin .		2 June, 1826	

* The Comptroller-General was appointed by patent, and the whole of the patronage of the office vested in him, excepting his deputy, wh was recommended by the Lords of the Treasury, and received their Lordships' formal approval. Since the revocation of the patent no fres appointment has taken place.

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Offices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During pleasure.	In person.	450 0 0	..	..	450 0 0			
		250 0 0	50 0 0*	..	300 0 0			
		230 0 0	..	..	230 0 0			
		210 0 0	..	..	210 0 0			
		200 0 0	..	..	200 0 0			
		180 0 0	..	..	180 0 0			
		170 0 0	..	..	170 0 0			
		160 0 0	..	..	160 0 0	Retired allowance from the army, 8s. per day.	146 0 0	
		140 0 0	..	..	140 0 0			
		120 0 0	10 0 0†	..	130 0 0			
		110 0 0	10 0 0†	..	120 0 0			
		90 0 0	20 0 0†	..	110 0 0			
		80 0 0	20 0 0†	..	100 0 0			
		2,390 0 0	110 0 0	..	2,500 0 0			
During pleasure.	In person.	600 0 0	..	..	600 0 0			
		300 0 0	..	..	300 0 0			
		200 0 0	..	..	200 0 0			
		150 0 0	..	..	150 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	..	110 0 0			
		110 0 0	..	..	110 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		90 0 0	..	..	90 0 0			
		90 0 0	..	2 5 0	87 15 0			
		90 0 0	..	2 5 0	87 15 0			
		90 0 0	..	2 5 0	87 15 0			
		90 0 0	..	2 5 0	87 15 0			
		90 0 0	..	2 5 0	87 15 0			
		80 0 0	..	2 0 0	78 0 0			
		80 0 0	..	2 0 0	78 0 0			
		80 0 0	..	2 0 0	78 0 0			
		4,480 0 0	..	17 5 0	4,462 15 0			
During pleasure.	In person.	800 0 0	..	..	800 0 0			
		300 0 0	16 16 0‡	..	316 16 0			
		200 0 0	5 5 0§	..	205 5 0			
		120 0 0	..	..	120 0 0			
		110 0 0	..	..	110 0 0			
		100 0 0	..	..	100 0 0			
		90 0 0	..	..	90 0 0			
		80 0 0	..	..	80 0 0			
		1,800 0 0	22 1 0	..	1,822 1 0			

*An allowance, under the Treasury Letter, 17 March, 1832, for assisting the General Accountant in the preparation of documents called for by Parliament, or by the Lords Commissioners of His Majesty's Treasury, or in other special business.

†Difference of salary between their present and former stations, the Treasury Warrant, 17 March, 1832, having directed that the new establishment should be carried into effect without affecting either the salaries or prospects of the junior accountants.

‡Fees on passing the Excise accounts.

§Fees arising from a payment of 6d. for each certificate entered and returned to the officers of Excise, of their having taken the oaths required by law before entering upon the execution of their office.

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holdi

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
SECURITY DEPARTMENT.				
Clerk of the Securities	Wm. Thos. Thornton	By the Board, at the nomination of the Treasury.	17 Nov. 1823	Daily, from 10 to 3 and later when necessary.
Assistant Ditto .	Wm. Edward Gowland	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	25 August, 1812	
1st Clerk	Edwin Wm. Levermore		27 August, 1812	
2d Ditto	Henry Batho . . .		19 March, 1813	
3d Ditto	Charles James Brown		31 Dec. 1813	Soon after 9 to 3.
4th Ditto	Edward Whitley . .		24 Feb. 1815	
5th Ditto	Henry R. Ellsworth .		9 May, 1820	
6th Ditto	(Vacant)		. .	
STORE DEPARTMENT.				
Storekeeper . . .	William Johnson . .		12 Sept. 1806	From 10 to 5, and later when necessary.
1st Clerk	George Taylor . .	The first appointments, which are to the junior stations, by the Board, at the nomination of the Treasury or the Commissioners of Excise. All promotions by the Board.	5 Jan. 1813	Daily, from 9 to 3.
2d Ditto	H. G. Bennett . .		23 Jan. 1811	
3d Ditto	Frederick Derbishire		30 March, 1814	
4th Ditto	Henry Rutter . .		21 Feb. 1820	
5th Ditto	Dugald M'Intyre .		28 August, 1827	
1st Porter . . .	Samuel Cock . . .		16 Dec. 1822	
2d Ditto	Luke Hay		14 Feb. 1824	
3d Ditto	Thomas Connellan .		14 Feb. 1824	
4th Ditto	Matthew Masters .		13 Feb. 1826	
INSPECTOR OF PERMIT PAPER DEPARTMENT.				
Inspector of Permit Paper	William Mayhew .	By the Board, by promotion from the surveying branch of the Establishment.	19 April, 1799	Daily, from 8 to 3.
Ditto of Printing. .	John Fred. Walpole .	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	4 Feb. 1820	
PERMIT-EXAMINERS' DEPARTMENT.				
Chief Permit-Examiner	Lewis Dunbar . .		. .	. .
Permit-Examiners .	James Armitage . .	By the Board, by promotion from the surveying branch of the Establishment.	8 April, 1794	Daily, from 8 to 3.
	George E. Rothery .		1 Dec. 1798	
	William Bryan . .		16 March, 1783	
	George Harvest . .		20 Jan. 1803	
	Robert Purcell . .		7 June, 1813	
	Robert Lewis . .		10 June, 1802	
	William Stretton . .		3 Dec. 1818	
	Richard Ness . .		11 March, 1797	
	John Taylor . . .		24 March, 1814	
	John Plant . . .		18 Sept. 1799	
	Joseph Porter . .		28 Feb. 1806	
	William Purchas . .		15 Jan. 1820	
	William Burge . .		27 June, 1820	
	Henry Bryan . .		14 April, 1814	
	William Pickering .		24 Dec. 1811	
Ditto for Ireland .	Robt. Hugh Hamilton	By the Board, by promotion from the surveying branch of the Establishment.	7 May, 1800	
	Henry H. Kempston .		13 Jan. 1807	
	Bernard B. Carter .		6 May, 1819	
DIARY OFFICE.				
Clerk of the Diaries .	Philip Turner . .	By the Board, by promotion from the surveying branch of the Establishment.	19 May, 1787	Daily, from between 8 and 9 to 3.
1st Assistant . . .	Joshua Emmerson .		10 Dec. 1790	
2d Ditto	William Davy . .		2 Feb. 1801	
3d Ditto	William Nichols . .		12 Oct. 1803	
Clerk of the Diaries for Scotland and Ireland . . .	Thomas Tucker . .		8 March, 1803	

Offices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During pleasure.	In person.	600 0 0	..	..	600 0 0			
		300 0 0	..	..	300 0 0			
		160 0 0	..	..	160 0 0			
		150 0 0	..	..	150 0 0			
		140 0 0	..	..	140 0 0			
		130 0 0	..	..	130 0 0			
		100 0 0	..	..	100 0 0			
		90 0 0	..	2 5 0	87 15 0			
		1,670 0 0	..	2 5 0	1,667 15 0			
During pleasure.	In person.	300 0 0	..	..	300 0 0			
		180 0 0	..	..	180 0 0			
		150 0 0	..	..	150 0 0			
		120 0 0	..	..	120 0 0			
		110 0 0	..	..	110 0 0			
		80 0 0	..	..	80 0 0			
		80 0 0	..	..	80 0 0			
		75 0 0	..	..	75 0 0			
		70 0 0	..	..	70 0 0			
		70 0 0	..	..	70 0 0			
		1,235 0 0	..	..	1,235 0 0			
During pleasure.	In person.	158 15 0	..	..	158 15 0			
		90 0 0	..	..	90 0 0			
		248 15 0	..	..	248 15 0			
During pleasure.	In person.	150 0 0	..	..	150 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		90 0 0	..	..	90 0 0			
		90 0 0	..	..	90 0 0			
		90 0 0	20 0 0*	..	110 0 0			
		90 0 0	..	..	90 0 0			
		90 0 0	..	..	90 0 0	Hf.-pay Lieut. R.N.	91 5 0	
		90 0 0	..	..	90 0 0			
		90 0 0	..	..	90 0 0			
		90 0 0	..	..	90 0 0			
		138 9 2	..	..	138 9 2	Compensation allowance on the abolition of the office of Labeller of Cards, Dublin.	20 15 4	
		100 0 0	..	..	100 0 0			
		90 0 0	..	..	90 0 0			
		1,898 9 2	20 0 0	..	1,918 9 2			
During pleasure.	In person.	170 0 0	..	..	170 0 0			
		150 0 0	..	..	150 0 0			
		140 0 0	..	..	140 0 0			
		140 0 0	..	..	140 0 0			
		170 0 0	..	..	170 0 0			
		770 0 0	..	..	770 0 0			

* Allowance, granted by Treasury Warrant, 18 December, 1829, to make his present salary equal to the salary of a division officer, the duties of which station, through infirmities, he had become incapable of properly performing.

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holdin

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
WAREHOUSEKEEPER'S DEPARTMENT FOR SEIZED GOODS.				
Warehousekeeper	John Saunders	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	4 April, 1804	From 9 to 3.
1st Assistant ditto	John Hall		19 July, 1817	
2d Ditto ditto	Thomas Allen		1 Feb. 1813	
DOORKEEPER'S DEPARTMENT.				
Doorkeepers	Joseph Stones	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	31 Oct. 1809	Daily, from between 8 and 9, until the Board breaks up.
	William Marsh		14 Dec. 1814	
	John Erford		11 June, 1824	
MESSENGERS' DEPARTMENT.				
Messengers	Nathan Clark	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	2 April, 1794	Between 8 and 9 until the Board breaks up.
	William Wybrow		21 May, 1813	
	James Clark		12 May, 1823	
	John Charles Kay		20 Feb. 1821	
	Richard Rice		26 Jan. 1821	
	William Strode		2 August, 1813	
HOUSEKEEPER'S DEPARTMENT.				
Housekeeper	Mrs. Margaret Vincent	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	7 April, 1814	Constant attendance.
Porter	William Terry		14 Sept. 1833	
Yardkeeper	Amos Coote		10 May, 1799	
Watchmen	James Polhill		27 Mar. 1828	Between 8 and 9 until the Board breaks up.
	Arthur M'Greavey		6 Jan. 1827	
	Edward Vandome		17 Jan. 1833	
	George Guthrie		10 Nov. 1834	
	George Dixon		11 Feb. 1825	
	Henry M'Farlane		11 August, 1834	
	Thomas Mentor		6 Dec. 1808	
	Robert Lovell		12 Dec. 1805	
	James Wilson		9 April, 1802	
Firelighters	John Counter		14 Nov. 1809	From between 8 and 9 to 3, and later when necessary.
	James Daniel		23 Feb. 1813	
	Samuel Clark		11 July, 1822	
	John Ellis		28 July, 1829	
	William Dunn		7 Oct. 1826	
	William Cove		6 Nov. 1816	
	Charles Aknos		23 June, 1815	
	George Taylor		2 Nov. 1814	
	..	..	..	..
	..	..	..	..
SURVEYING-GENERAL-EXAMINERS' DEPARTMENT.				
Surveying-General-Examiners, 1st Class.	Wm. Hetherington	By the Board, by promotion, from the surveying branch of the Establishment.	11 Jan. 1794	From between 8 and 9 to 3, and later when necessary.
	Thomas Bett		20 March, 1794	
	William Baker		9 June, 1798	
	Daniel William Logie		5 March, 1787	
	James Steel		10 Nov. 1806	
	George William Foster		10 Jan. 1787	
Surveying-General-Examiners, 2d Class.	Thomas Julians		25 Jan. 1801	
	John Voyce		23 Jan. 1810	
	Thomas Walton		20 Jan. 1807	
	Samuel Crowther		5 Jan. 1801	
	John Clark		12 Nov. 1811	
	John Herdson		10 Feb. 1801	
	Thomas Rider		8 April, 1805	
	John Lewis		10 Dec. 1811	
	William Adams		11 May, 1805	
	John Etherington		2 Jan. 1810	
	John Johnston		6 July, 1805	
	William Wallace		17 August, 1805	

Offices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance. £. s. d.	All other Emoluments or Advantages. £. s. d.	Deductions. £. s. d.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise. £. s. d.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue. Description.	Annual Value. £. s. d.	Daily Attendance or otherwise.
During pleasure.	In person.	136 10 0	131 17 1*	..	268 7 1			
		80 0 0	80 12 0†	..	160 12 0			
		78 0 0	2 10 0†	..	80 10 0			
		294 10 0	214 19 1	..	509 9 1			
During pleasure.	In person.	100 0 0	10 0 0	..	110 0 0			
		100 0 0	..	..	100 0 0			
		100 0 0	..	..	100 0 0			
		300 0 0	10 0 0	..	310 0 0			
During pleasure.	In person.	78 10 0	9 2 6‡	..	87 12 6			
		78 10 0	40 0 0§	..	118 10 0			
		78 10 0	..	..	78 10 0			
		78 10 0	..	..	78 10 0			
		78 10 0	..	..	78 10 0			
		78 10 0	..	..	78 10 0			
		471 0 0	49 2 6	..	520 2 6			
During pleasure.	In person.	200 0 0	..	..	200 0 0			
		50 0 0	..	1 5 0	48 15 0			
		50 0 0	20 0 0‖	..	70 0 0			
		50 0 0	20 0 0[1]	..	70 0 0			
		50 0 0	..	..	50 0 0			
		50 0 0	..	1 5 0	48 15 0			
		50 0 0	..	1 5 0	48 15 0			
		50 0 0	20 0 0[2]	..	70 0 0			
		50 0 0	..	1 5 0	48 15 0			
		50 0 0	..	..	50 0 0			
		50 0 0	..	..	50 0 0			
		50 0 0	..	..	50 0 0			
		60 0 0	20 0 0[3]	..	80 0 0			
		60 0 0	..	..	60 0 0			
		60 0 0	..	..	60 0 0			
		60 0 0	..	..	60 0 0			
		60 0 0	..	..	60 0 0			
		60 0 0	..	..	60 0 0			
		60 0 0	..	..	60 0 0			
		60 0 0	..	..	60 0 0			
..	..	60 0 0	..	..	60 0 0	Four women employed at present in these stations, at £30 per annum each.		
..	..	60 0 0	..	..	60 0 0			
		1,350 0 0	80 0 0	5 0 0	1,425 0 0			
During pleasure.	In person.	550 0 0	..	..	550 0 0			
		500 0 0	..	..	500 0 0			
		500 0 0	..	..	500 0 0			
		500 0 0	..	..	500 0 0			
		500 0 0	..	..	500 0 0			
		500 0 0	..	..	500 0 0			
		400 0 0	..	..	400 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			

* Fees arising from lot money for seized goods sold and delivered, and as appraisers for seized goods returned into the Exchequer.

† Emoluments arising from samples after goods sold.

‡ An allowance of 6*d.* per diem for cleaning and taking care of the arms kept for the defence of the office.

§ Employed by the Solicitor on special business for the Board, and in the collection of outstanding revenue, returned by the Sheriff not found, the parties having absconded, whereby large sums have been recovered by his exertions, under various extents.

‖ An allowance for attending every evening to convey letters received after the office is closed, for the Treasury and other Public Departments, to the residences of the Commissioners and Secretary.

[1] An allowance for taking care of the vaults and cellars under the building while the office is open.

[2] An allowance for taking care of the stables at the office while the office is open.

[3] An allowance for taking care of the private rooms and passages adjoining the Board-room, and in order to prevent the intrusion of improper persons, by whom several petty thefts had been committed.

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holding

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
SURVEYING-GENERAL-EXAMINERS' DEPARTMENT—continued.				
Surveying-General-Examiners, 2d Class.	Thomas Evans	By the Board, by promotion from the surveying branch of the Establishment.	15 Feb. 1810	From between 8 and 9 to 3, and later when necessary.
	John Knapton		31 March, 1801	
	James Archer		5 March, 1813	
	Charles Hillam		29 Oct. 1798	
	Thomas Coleman		31 March, 1809	
Surveying-General-Examiners, 3d Class.	Joseph Spivey		25 March, 1793	
	Richard Hill		5 August, 1805	
	Benjamin Parker		24 June, 1811	
	Golding Bird		31 March, 1810	
	William Blackburn		3 June, 1805	
Surveying-General-Examiners, 4th Class	John Chambers		29 Dec. 1806	
	John Thompson		20 Feb. 1799	
	Jonathan Barber		13 Feb. 1811	
	Gervase Oldham		3 March, 1806	
	Joseph Shaw		6 March, 1812	
	Thomas Rayner		18 Jan. 1801	
	Benjamin Wadsworth		9 Dec. 1798	
	Richard Dixon		29 May, 1815	
	James Williamson		26 Nov. 1813	
	Patrick Kelly		20 March, 1809	
	John Corbett		17 August, 1807	
	James Napper		31 July, 1800	
	Samuel C. Pearse		21 June, 1811	
	John Mayhew		14 March, 1814	
	William Boyd		19 Jan. 1814	
	Thomas Dean		2 May, 1811	
	James Thompson		21 Dec. 1812	
	James Salmon		13 Feb. 1811	
	John Graves		6 Aug. 1811	
	William Goodall		14 Dec. 1808	
Examiners	Isaac Ballard		30 June, 1814	
	Charles Bushley		27 Jan. 1820	
	Thomas Wilson		19 Dec. 1818	
	Alexander Betty		2 Oct. 1815	
	William Snow		8 Jan. 1815	
	Jonathan Hodge		11 Feb. 1818	
	James Dockeray		24 Dec. 1819	
	John Peter Johnson		10 April, 1820	
	James Kinlay		23 March, 1821	
	William Wrenford		21 Jan. 1818	
	Aaron Peacock		18 Dec. 1813	
	Francis Gordon		30 Dec. 1818	
	John Morson		6 Jan. 1817	
	W. Hetherington		9 Jan. 1824	
	James Palmer		25 Nov. 1818	
	Thomas Eman		22 April, 1820	
	William Swan		8 March, 1815	
	Daniel Massey		4 June, 1821	
	Joseph Lane		10 Sept. 1818	
	John Jewell		20 May, 1819	
	Fred. Chas. Thomas		29 Dec. 1823	
	Peter Drummond		12 Dec. 1817	
	William Bayford		15 Jan. 1818	
	George Barker		9 May, 1816	
	George Allen		27 Nov. 1819	
	Austin Malley		23 August, 1815	
	Henry King Reed		26 March, 1812	
	Henry W. Banks		19 July, 1820	
	Luke Kingsmill		9 Dec. 1811	
	Charles Cork		16 Feb. 1816	
	Jeffry Faulder		3 Feb. 1821	
	John White		15 Jan. 1819	
	Matthew Lee		8 Dec. 1817	
	William Longhurst		18 Jan. 1814	
	Thomas F. Abbott		24 Feb. 1812	
	Edw. J. Waddingham		25 Dec. 1811	
	John Latten		6 April, 1824	
	David Smith		26 Jan. 1825	
	James Bruce		13 Sept. 1810	

Offices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		350 0 0	..	..	350 0 0			
		300 0 0	..	..	300 0 0			
		300 0 0	..	..	300 0 0			
		300 0 0	..	..	300 0 0			
		300 0 0	..	..	300 0 0			
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		250 0 0	..	..	250 0 0			
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		250 0 0	..	..	250 0 0			
		250 0 0	..	..	250 0 0			
		250 0 0	..	..	250 0 0			
		250 0 0	..	..	250 0 0			
		250 0 0	..	..	250 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
During pleasure.	In person.	150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holdi

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
SURVEYING-GENERAL-EXAMINERS' DEPARTMENT—continued.				
Examiners	Thomas W. Price	By the Board, by promotion from the surveying branch of the Establishment.	13 April, 1820	From between 8 and 9 to 3, and later when necessary.
	Edwin W. Leigh		11 Feb. 1824	
	Frank Snitch		21 June, 1824	
	John Strawbridge		29 Nov. 1811	
	William Cromwell		9 April, 1812	
	Jonathan Dixon		12 June, 1813	
	James Frood		27 May, 1824	
	James Henry Halls		15 Jan. 1820	
	Thomas Welburn		27 Feb. 1819	
	Alexander Moffett		5 Dec. 1818	
	George White		1 March, 1815	
	James Forsyth		1 Nov. 1810	
	William Schofield		21 Dec. 1818	
	Edmund Burke		22 March, 1810	
	John Wigelswath		14 Nov. 1816	
	Benjamin Urry Leigh		3 March, 1825	
	Seven vacancies, each £150.		..	
Book-sorter	John Powell	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	30 Dec. 1824	From 9 to 3.
Assistant ditto	Thomas Adams		26 Nov. 1 34	
TEA DEPARTMENT.				
Inspector of Inland Duties	Edward Finch Hatton	The statement of the cases of these gentlemen, upon the transfer of the Tea Department to the Customs, is still before the Treasury.	16 Nov. 1808	
Deputy	Robert Leete			
Permit-Surveyors	John Trulock	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	29 Oct. 1795	From 9 to 3.
	Richard Burford		22 Feb. 1804	
Permit-Writers	John Woolnough		27 July, 1809	From 9 to 3, and later when necessary.
	Thomas Prout		23 Oct. 1811	
	Andrew Natt		25 July, 1811	
	Robert Howlett		31 Dec. 1811	
	Richard Counter		19 Nov. 1806	
	John Claridge		19 March, 1817	
	Thomas Moore		23 July, 1818	
	William Allison		17 Feb. 1814	
	Edward Noon		6 Jan. 1819	
	Anthony Vachée		23 Feb. 1822	
	James Satchell		15 Nov. 1822	
	James S. Bailey		10 Nov. 1826	
	Sherrin Boyle		7 Sept. 1825	
	John Farrance		20 August, 1817	
	Henry Lyte Poole		6 Jan. 1827	
	William Levett		28 July, 1820	
	Robert Bell		22 July, 1823	
	Thomas Stucley		4 August, 1814	
	William George		14 April, 1814	
	James Brickhill		16 Jan. 1805	
	George Rouse		4 Nov. 1819	
	Thomas Smerden		15 Dec. 1819	
	John Edwards		21 Feb. 1820	
	William Bateman		15 Feb 1821	
	Alexander Cock		19 Sept. 1820	
	Richard Wildman		11 Jan. 1823	
	James Taylor		26 March, 1822	
	Elisha Payne		22 Nov. 1814	
	William Rawlings		9 Feb. 1820	
Messenger	Chris. Williamson		30 Jan. 1813	
EXPORT DEPARTMENT.				
Export-Surveyors	John Ley	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	12 Feb. 1794	From 9 to 5.
	Richard Betts		24 Dec. 1799	
Assistant Export-Surveyor	William Wright		10 May, 1797	
	(Vacant)		..	

ffices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During pleasure.	In person.	150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		150 0 0	..	..	150 0 0			
		1,050 0 0	..	..	1,050 0 0			
		80 0 0	..	..	80 0 0			
		80 0 0	..	2 0 0	78 0 0			
		25,410 0 0	..	2 0 0	25,408 0 0			
During pleasure.	In person.	362 10 0	..	..	362 10 0			
		130 0 0	70 0 0*	..	200 0 0	* Paid by the principal.		
		157 10 0	..	..	157 10 0			
		157 10 0	..	..	157 10 0			
		137 15 0	..	..	137 15 0			
		137 15 0	..	..	137 15 0			
		137 15 0	..	..	137 15 0			
		137 15 0	..	..	137 15 0			
		137 2 4	..	..	137 2 4			
		127 7 2	..	..	127 7 2			
		124 13 4	..	..	124 13 4			
		123 15 0	..	..	123 15 0			
		123 15 0	..	..	123 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 0			
		117 15 0	..	..	117 15 9			
		87 1 0	..	..	87 1 0			
		86 17 0	..	..	86 17 0			
		85 17 0	..	..	85 17 0			
		85 0 0	..	..	85 0 0			
		85 0 0	..	..	85 0 0			
		85 0 0	..	..	85 0 0	* By Board's order of 19 December, 1827, the fees arising from preparing and filling up bonds and debentures on the exportation of Exciseable commodities are directed to be brought to account, in a separate fund, as public money; and the Export-Surveyors and Assistants, to whose use they were appropriated, to be remunerated in lieu thereof by allowances at the following rates:—1st Surveyor £291. 10*s.*, 2d Surveyor £241. 10*s.*, and the Assistants £151. 5*s.* each, provided the amount of fees within the year is equal to or exceeds these allowances; if otherwise, the amount only actually received to be distributed in proportion to the above rates.		
		85 0 0	..	..	85 0 0			
		95 0 0	..	..	95 0 0			
		93 18 0	..	..	93 18 0			
		4,196 15 10	70 0 0	..	4,266 15 10			
During pleasure.	In person.	58 10 0	291 10 0*	..	350 0 0			
		58 10 0	241 10 0*	..	300 0 0			
		48 15 0	151 5 0*	..	200 0 0			
		48 15 0	151 5 0*	..	200 0 0			

No. 12.

RETURN of the Establishment, for the Year ended 5th January, 1835, of all Persons holdi

Description of Office.	NAME.	By whom and when appointed.		Attendance, whether Daily or otherwise, and Number of Hours each Day.
EXPORT DEPARTMENT—continued.				
Export Officers . .	Samuel Green . .	By the Board, at the nomination of the Treasury or the Commissioners of Excise.	16 Jan. 1828	From 7 to 5.
	Robert Gledhill . .		6 June, 1804	
	Samuel Kitchin . .		27 Jan. 1808	
	Richard Lee . . .		5 May, 1821	
	Joseph Noble . .		14 June, 1828	
	Thomas Pulney . .		16 Jan. 1795	
	James Reader . .		20 Sept. 1816	
	David Alexander . .		24 July, 1820	
	John Bailey . . .		12 Nov. 1794	
	William Bowen . .		29 July, 1802	
	Daniel Brealey . .		6 Sept. 1827	
	Peter Bate . . .		28 July, 1827	
	Peter Blake . . .		27 June, 1821	
	James Carpenter . .		2 May, 1805	
	George Collins . .		30 May, 1805	
	Richard Cobby . .		7 April, 1810	
	John Davies . . .		15 Dec. 1802	
	John Dean . . .		22 May, 1805	
	Edward Edwards .		13 March, 1796	
	James Hull . . .		15 Oct. 1823	
	Richard Haines . .		28 May, 1827	
	James Jarvis . . .		6 May, 1803	
	Edward Joyce . .		4 Dec. 1817	
	William Kimpton .		2 March, 1801	
	William Madigan .		27 Sept. 1820	
	William H. Milsted .		10 Feb. 1803	
	John W. Marr . .		13 June, 1816	
	Thomas Pemble . .		20 Feb. 1820	
	William Rouse . .		10 July, 1817	
	Thomas Tyler . .		22 May, 1827	
	Abraham Watton . .		24 March, 1802	
	Robert Whittlestone .		22 Sept. 1834	

Offices, receiving Annual Salaries in the Department of Excise, London—continued.

No. 12.

Duration of Interest.	Whether executed by Deputy or otherwise.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.	Any other Emoluments, Place, Pension, or Annuity payable out of the Public Revenue.		
						Description.	Annual Value.	Daily Attendance or otherwise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
During pleasure.	In person.	93 12 6	..	..	93 12 6			
		103 12 6	..	..	103 12 6			
		101 16 8	..	..	101 16 8			
		94 6 0	..	..	94 6 0	Clerk of the Works, Royal Military College.	50 0 0	
		93 12 6	..	..	93 12 6			
		102 9 9	..	..	102 9 9			
		93 12 6	..	..	93 12 6			
		95 1 6	..	..	95 1 6			
		99 6 5	..	..	99 6 5			
		99 6 5	..	..	99 6 5			
		93 12 6	..	..	93 12 6			
		93 12 6	..	..	93 12 6			
		93 12 6	..	..	93 12 6			
		103 12 6	..	..	103 12 6			
		103 12 6	..	..	103 12 6			
		103 12 6	..	..	103 12 6			
		103 12 6	..	..	103 12 6			
		103 12 6	..	..	103 12 6			
		103 12 6	..	..	103 12 6			
		93 12 6	..	..	93 12 6			
		93 12 6	..	..	93 12 6			
		103 12 6	..	..	103 12 6			
		97 14 4	..	..	97 14 4			
		103 12 6	..	..	103 12 6			
		94 18 0	..	..	94 18 0			
		100 16 6	..	..	100 16 6			
		99 3 9	..	..	99 3 9			
		93 12 6	..	..	93 12 6			
		98 2 4	..	..	98 2 4			
		93 12 6	..	..	93 12 6			
		103 12 6	..	..	103 12 6			
		93 12 6	..	2 11 9	91 0 9			
		3,363 14 2	835 10 0	2 11 9	4,196 12 5			

No. 12.

ABSTRACT OF THE SEVERAL DEPARTMENTS OF EXCISE.

DESCRIPTION OF OFFICE.	No. of Persons.	Salary or fixed Allowance.	All other Emoluments or Advantages.	Deductions.	Net Emoluments received by each Individual from or in consequence of his Appointment under the Board of Excise.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Board	7	9,500 0 0	..	..	9,500 0 0
Secretary	20	6,760 0 0	567 16 0	8 0 0	7,319 16 0
Correspondents	14	2,710 0 0	44 12 2	5 10 0	2,749 2 2
Correspondent for Scotland and Ireland	16	3,310 0 0	30 0 0	10 10 0	3,329 10 0
Solicitor	13	5,540 0 0	1,000 0 0	91 0 0	6,449 0 0
Solicitor for Scotland	5	2,310 0 0	..	..	2,310 0 0
Solicitor for Ireland	6	2,580 0 0	30 0 0	..	2,610 0 0
Registrar	2	310 0 0	..	5 10 0	304 10 0
Commissioners of Appeals	5	757 10 0	..	..	757 10 0
Receiver-General	12	3,630 0 0	43 17 0	2 5 0	3,671 12 0
Comptroller of Cash	3	986 10 0	..	30 0 6	956 9 6
Accountants	48	8,640 0 0	201 14 6	18 10 0	8,823 4 6
Accountants for Scotland	11	2,160 0 0	50 0 0	11 0 0	2,199 0 0
Accountants for Ireland	13	2,390 0 0	110 0 0	..	2,500 0 0
Comptroller-General	34	4,480 0 0	..	17 5 0	4,462 15 0
Auditor	8	1,800 0 0	22 1 0	..	1,822 1 0
Security Office	8	1,670 0 0	..	2 5 0	1,667 15 0
Store Office	10	1,235 0 0	..	..	1,235 0 0
Inspector of Permit Paper	2	248 15 0	..	..	248 15 0
Permit-Examiners	19	1,898 9 2	20 0 0	..	1,918 9 2
Diary Office	5	770 0 0	..	..	770 0 0
Warehousekeepers	3	294 10 0	214 19 1	..	509 9 1
Doorkeepers	3	300 0 0	10 0 0	..	310 0 0
Messengers	6	471 0 0	49 2 6	..	520 2 6
Housekeeper	20	1,350 0 0	80 0 0	5 0 0	1,425 0 0
Surveying-General-Examiners	112	25,410 0 0	..	2 0 0	25,408 0 0
Tea Department	34	4,196 15 10	70 0 0	..	4,266 15 10
Exports	36	3,363 14 2	835 10 0	2 11 9	4,196 12 5
London Port Establishment	43	3,800 4 3	21 14 0	9 13 10	3,812 4 5
	518	102,872 8 5	3,401 6 3	221 1 1	106,052 13 7

Appendix No. 12—*continued.*

No. 12.

LONDON and COUNTRY SURVEYING ESTABLISHMENT for the Year ended 5th January, 1835.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
LONDON SURVEYING ESTABLISHMENT.						
LONDON	General Surveyors	7	250 0 0	..	1,750 0 0	
		2	230 0 0	..	460 0 0	
	Surveyors	32	150 0 0	15 7 6	4,815 7 6	Periodical allowance to one surveyor.
		10	140 0 0	9 8 8	1,409 8 8	Ditto.
	Town Examiners	8	115 0 0	..	920 0 0	
	Principal Officers	84	115 0 0	137 17 2	9,797 17 2	Periodical allowance to twenty-five principal officers.
	Officers	150	100 0 0	386 3 0	15,386 3 0	Periodical allowance to fifty-eight officers.
	Assistants	82	90 0 0	..	7,380 0 0	
	Expectants	14	50 0 0	..	700 0 0	
	Principal Permit-Writers	5	150 0 0	85 0 0	835 0 0	Difference of salary between their present and former stations, the duties of which, from infirmities, they had become incapable of properly performing.
		8	120 0 0	157 18 2	1,117 18 2	
	Permit-Writers	140	90 0 0	80 0 0	12,680 0 0	Ditto.
	Private Permit-Writers	3	92 15 0	..	278 5 0	
	Total	545	..	..	57,529 19 6	
COUNTRY SURVEYING ESTABLISHMENT.						
BARNSTAPLE. Including parts of the counties of Devon, Cornwall, and Somerset.	Collector	1	350 0 0	16 3 3	366 3 3	Paying Chelsea pensioners.
	Clerk	1	140 0 0	21 5 0	161 5 0	Filling up maltsters' and auctioneers' bonds, at 2*s.* 6*d.* each, and pensioners' affidavits, at 3*d.* each.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	42	100 0 0	88 15 10	4,288 15 10	Periodical allowances to eleven officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
		52	..	..	5,968 4 1	
BATH. Including parts of the counties of Somerset, Gloucester, and Wilts.	Collector	1	400 0 0	52 19 0	452 19 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	51 5 0	191 5 0	Filling up maltsters' and auctioneers' bonds, at 2*s.* 6*d.* each, and pensioners' affidavits, at 3*d.* each.
	Supervisors	7	200 0 0	..	1,400 0 0	
	Officers	50	100 0 0	194 18 7	5,194 18 7	Periodical allowances to officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	4	85 0 0	..	340 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		66	..	..	7,766 2 7	
BEDFORD. Including parts of the counties of Bedford, Northampton, Hertford, and Essex.	Collector	1	350 0 0	17 0 0	367 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	22 5 0	162 5 0	Filling up maltsters' and auctioneers' bonds, at 2*s.* 6*d.* each, and pensioners' affidavits, at 3*d.* each.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	43	100 0 0	202 3 11	4,502 3 11	Periodical allowances to twenty-five officers.
	Supernumerary	1	52 0 0	..	52 0 0	
		51	..	..	6,083 8 11	
BRISTOL. Including parts of the counties of Gloucester and Somerset.	Collector	1	550 0 0	30 19 0	580 19 0	Paying Chelsea pensioners.
	1st Clerk	1	135 0 0	8 15 0	143 15 0	Filling up maltsters' and auctioneers' bonds, at 2*s.* 6*d.* each.
	2d Ditto	1	130 0 0	..	130 0 0	
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	45	100 0 0	117 6 3	4,617 6 3	Periodical allowances to eighteen officers.
	Assistants	7	85 0 0	..	595 0 0	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary.	All other Emoluments or Advantages.	Total.	Source from which Emoluments or Allowances are derived.
			£. s. d.	£. s. d.	£. s. d.	
COUNTRY SURVEYING ESTABLISHMENT—continued.						
BRISTOL, &c.—continued.	Expectants	3	50 0 0	..	150 0 0	
	Permit-Writers	9	85 0 0	..	765 0 0	
	Port Gauger	1	120 0 0	..	120 0 0	
	Port Permit-Writer	1	85 0 0	..	85 0 0	
	Export Surveyor	1	180 0 0	32 17 4	212 17 4	Filling up bonds and debentures and periodical allowance.
	Export Officers	5	88 15 0	17 6 4	461 1 4	Periodical allowance to three officers.
		81	..	..	9,060 18 11	
CAMBRIDGE Including parts of the counties of Cambridge, Huntingdon, Essex, and Hertford.	Collector	1	350 0 0	22 5 6	372 5 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	30 5 6	170 5 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	40	100 0 0	180 7 8	4,180 7 8	Periodical allowances to twenty-three officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	3	50 0 0	..	150 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		52	..	..	6,009 18 8	
CANTERBURY Including a part of Kent.	Collector	1	450 0 0	22 5 0	472 5 0	Paying Chelsea pensioners, and as commissioner to writs of indentures.
	Clerk	1	140 0 0	23 10 0	163 10 0	Filling up maltsters' and auctioneers' bonds, affidavits, for pensioners' affidavits, and acting as appraiser to writs of indenture.
	Supervisors	4	200 0 0	..	800 0 0	
	Officers	31	100 0 0	107 3 4	3,207 3 4	
	Supernumerary	1	52 0 0	..	52 0 0	Periodical allowances to fourteen officers.
	Assistant	1	85 0 0	..	85 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		41	..	..	4,914 18 4	
CHESTER Including parts of the counties of Denbigh, Flint, Salop, Chester, and Stafford.	Collector	1	400 0 0	30 4 0	430 4 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	29 0 3	169 0 3	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	46	100 0 0	189 4 6	4,789 4 6	Periodical allowances to twenty-six officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		58	..	..	6,860 8 9	
CORNWALL Including a part of the county of Cornwall.	Collector	1	400 0 0	14 19 6	414 19 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	19 0 0	159 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	4	200 0 0	..	800 0 0	
	Officers	34	100 0 0	106 12 8	3,506 12 8	Periodical allowances to fourteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
		43	..	..	5,032 12 2	
COVENTRY Including parts of the counties of Leicester and Warwick.	Collector	1	350 0 0	72 18 6	422 18 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	59 15 0	199 15 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	7	200 0 0	..	1,400 0 0	
	Officers	60	100 0 0	195 9 6	6,195 9 6	Periodical allowances to twenty-four officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writers	3	85 0 0	..	255 0 0	
		76	..	..	8,710 3 0	

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LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary.	All other Emoluments or Advantages.	Total.	Source from which Emoluments or Allowances are derived.
			£. s. d.	£. s. d.	£. s. d.	
COUNTRY SURVEYING ESTABLISHMENT—continued.						
CUMBERLAND. Including parts of the counties of Cumberland, Lancaster, and Westmorland.	Collector	1	400 0 0	18 6 3	418 6 3	Paying Chelsea pensioners.
	Clerk	1	140 0 0	19 12 6	159 12 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	45	100 0 0	147 2 5	4,647 2 5	Periodical allowances to nineteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Expectants	4	50 0 0	..	200 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		60	..	..	6,732 1 2	
DERBY. Including parts of the counties of Derby and Nottingham.	Collector	1	350 0 0	62 0 0	412 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	27 4 9	167 4 9	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	48	100 0 0	183 19 3	4,983 19 3	Periodical allowances to twenty-four officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		60	..	..	7,035 4 0	
DORSET. Including parts of the counties of Dorset, Somerset, and Wilts.	Collector	1	350 0 0	19 0 0	369 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	22 5 0	162 5 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	36	100 0 0	127 3 5	3,727 3 5	Periodical allowances to eighteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
		45	..	..	5,360 8 5	
DURHAM. Including parts of the counties of Durham and Northumberland.	Collector	1	400 0 0	17 10 9	417 10 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	21 15 0	161 15 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	47	100 0 0	268 11 11	4,968 11 11	Periodical allowances to twenty-two officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	6	50 0 0	..	300 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		63	..	..	7,184 17 8	
ESSEX. Including a part of the county of Essex.	Collector	1	450 0 0	28 14 9	478 14 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	37 2 3	177 2 3	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	41	100 0 0	166 15 11	4,266 15 11	Periodical allowances to twenty-one officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
		50	..	..	6,024 12 11	
EXETER. Including a part of the county of Devon.	Collector	1	400 0 0	24 7 0	424 7 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	24 0 0	164 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	44	100 0 0	190 3 1	4,590 3 1	Periodical allowances to twenty-two officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	3	50 0 0	..	150 0 0	
	Permit-Writers	3	85 0 0	..	255 0 0	
		59	..	..	6,835 10 1	

No. 12.

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT—continued.						
GLOUCESTER . Including parts of the counties of Gloucester and Worcester.	Collector . . .	1	400 0 0	39 9 3	439 9 3	Paying Chelsea pensioners.
	Clerk	1	140 0 0	50 10 3	190 10 3	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	6	200 0 0	..	1,200 0 0	
	Officers	49	100 0 0	107 13 9	5,007 13 9	Periodical allowances to sixteen officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectants . . .	1	50 0 0	..	50 0 0	
	Permit-Writer . .	1	85 0 0	..	85 0 0	
		60	..	..	7,024 13 3	
GRANTHAM . . Including parts of the counties of Lincoln, Nottingham, Cambridge, Northampton, and Rutland.	Collector . . .	1	400 0 0	28 11 9	428 11 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	27 8 9	167 8 9	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	6	200 0 0	..	1,200 0 0	
	Officers	46	100 0 0	142 15 3	4,742 15 3	Periodical allowances to seventeen officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
		58	..	..	6,740 15 9	
HALIFAX . . . Including parts of the counties of Lancaster and York.	Collector . . .	1	400 0 0	60 9 0	460 9 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	26 0 0	166 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	7	200 0 0	..	1,400 0 0	
	Officers	63	100 0 0	159 19 4	6,459 19 4	Periodical allowances to twenty-two officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
		76	..	..	8,688 8 4	
HANTS . . . . Including parts of the counties of Hants, Sussex, and Surrey.	Collector . . .	1	400 0 0	22 14 9	422 14 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	34 12 6	174 12 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	5	200 0 0	..	1,000 0 0	
	Officers	34	100 0 0	103 10 9	3,503 10 9	Periodical allowances to twelve officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Permit-Writers . .	2	85 0 0	10 0 0	180 0 0	An allowance of £10 per annum, granted by Treasury Warrant of 8 July, 1834, to one of the permit-writers, in consideration of the salary he at present receives, being less than that he received as a riding officer, the duties of which from infirmities, he became incapable of properly performing.
		44	..	..	5,332 18 0	
HEREFORD . . Including parts of the counties of Hereford, Monmouth, Worcester, Gloucester, and Salop.	Collector . . .	1	400 0 0	25 0 0	425 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	25 0 0	165 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	6	200 0 0	..	1,200 0 0	
	Officers	53	100 0 0	186 6 6	5,486 6 6	Periodical allowances to twenty-six officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
		65	..	..	7,478 6 6	
HERTS . . . . Including parts of the counties of Hertford, Essex, and Middlesex.	Collector . . .	1	400 0 0	17 0 0	417 0 0	Paying Chelsea pensioners.
	Clerk	1	145 0 0	21 0 0	166 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	6	200 0 0	..	1,200 0 0	
	Officers	39	100 0 0	79 15 5	3,979 15 5	Periodical allowances to thirteen officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	4	85 0 0	..	340 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
		53	..	..	6,204 15 5	

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LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT—continued.						
HULL . . . . Including a part of the county of York.	Collector . . .	1	400 0 0	17 8 0	417 8 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	4 12 6	144 12 6	Filling up maltsters' and auctioneers' bonds.
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	29	100 0 0	133 1 6	3,033 1 6	Periodical allowances to nineteen officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	7	85 0 0	..	595 0 0	
	Expectants . . .	2	50 0 0	..	100 0 0	
	Permit-Writers . .	3	85 0 0	..	255 0 0	
	Export Officer . .	1	88 15 0	2 8 11	91 3 11	Periodical allowance and fees on filling up export bonds and debentures.
		49	..	..	5,488 5 11	
ISLE OF WIGHT Including parts of the counties of Hants, Dorset, and county of Southampton.	Collector . . .	1	450 0 0	26 0 0	476 0 0	Paying Chelsea pensioners.
	Clerk	1	145 0 0	26 0 0	171 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	5	200 0 0	..	1,000 0 0	
	Officers	34	100 0 0	142 15 9	3,542 15 9	Periodical allowances to nineteen officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Permit-Writers . .	2	85 0 0	..	170 0 0	
		44	..	..	5,411 15 9	
LANCASTER. . Including parts of the counties of Lancaster, Westmorland, and York.	Collector . . .	1	400 0 0	35 16 6	435 16 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	10 0 0	150 0 0	Filling up maltsters' and auctioneers' bonds.
	Supervisors . . .	5	200 0 0	..	1,000 0 0	
	Officers	48	100 0 0	158 6 6	4,958 6 6	Periodical allowances to twenty officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Permit-Writers . .	5	85 0 0	..	425 0 0	
		61	..	..	7,021 3 0	
LEEDS . . . . Including a part of the county of York.	Collector . . .	1	450 0 0	54 0 9	504 0 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	15 0 0	155 0 0	Filling up maltsters' and auctioneers' bonds.
	Clerk	1	140 0 0	..	140 0 0	
	Supervisors . . .	8	200 0 0	..	1,600 0 0	
	Officers	70	100 0 0	238 9 8	7,238 9 8	Periodical allowances to twenty-seven officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	2	85 0 0	..	170 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
	Permit-Writers . .	6	85 0 0	..	510 0 0	
		93	..	..	10,519 10 5	
LINCOLN . . Including parts of the counties of Lincoln and Nottingham.	Collector . . .	1	400 0 0	25 7 0	425 7 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	34 13 6	174 13 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	7	200 0 0	..	1,400 0 0	
	Officers	54	100 0 0	196 10 8	5,596 10 8	Periodical allowances to twenty-five officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistant . . .	1	85 0 0	..	85 0 0	
		65	..	..	7,733 11 2	
LITCHFIELD . Including parts of the counties of Stafford and Warwick.	Collector . . .	1	400 0 0	57 8 0	457 8 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	45 2 6	180 2 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	7	200 0 0	..	1,400 0 0	
	Officers	68	100 0 0	284 4 6	7,084 4 6	Periodical allowances to thirty-seven officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectants . . .	5	50 0 0	..	250 0 0	
	Permit-Writers . .	4	85 0 0	..	340 0 0	
		87	..	..	9,763 15 0	

No. 12.

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT—continued.						
LIVERPOOL. Including a part of the county of Lancaster.	Collector	1	550 0 0	56 19 8	606 19 8	Paying Chelsea pensioners.
	Clerk	1	135 0 0	41 5 4	176 5 4	Filling up maltsters' and auctioneers' bonds, pensioners' affidavits, and appraisers' fees on Exchequer writs.
	Clerk	1	130 0 0	..	130 0 0	
	Clerks	2	115 0 0	..	230 0 0	
	Supervisors	8	200 0 0	..	1,600 0 0	
	Officers	67	100 0 0	172 1 9	6,872 1 9	Periodical allowances to twenty-five officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	26	85 0 0	..	2,210 0 0	
	Expectants	8	50 0 0	..	400 0 0	
	Permit-Writers	12	85 0 0	..	1,020 0 0	
	Import and Export Surveyor	1	185 0 0	2 13 4	187 13 4	Fees, as Commissioner on Exchequer writs.
	Gauger and Weigher	1	148 0 0	..	148 0 0	
	Import Officers	2	129 10 0	32 8 9	291 8 9	Periodical allowance to the two officers.
	Import Officer	1	111 0 0	..	111 0 0	
	Import Officer	1	97 10 0	..	97 10 0	
	Assistant Export Surveyor	1	180 0 0	..	180 0 0	
	Export Officers	10	88 15 0	19 3 4	906 13 4	Periodical allowance to four officers.
		144	..	..	15,219 12 2	
LYNN. Including parts of the counties of Norfolk and Suffolk.	Collector	1	400 0 0	26 4 9	426 4 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	26 0 0	166 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	4	200 0 0	..	800 0 0	
	Officers	27	100 0 0	92 4 6	2,792 4 6	Periodical allowances to thirteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		37	..	..	4,421 9 3	
MANCHESTER. Including a part of the county of Lancaster.	Collector	1	450 0 0	127 11 9	577 11 9	Paying Chelsea pensioners.
	1st Clerk	1	140 0 0	52 0 0	192 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	2d Ditto	1	138 10 0	..	138 10 0	
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	59	100 0 0	236 5 5	6,136 5 5	Periodical allowances to thirty-four officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writers	8	85 0 0	12 0 0	692 0 0	
		80	..	..	9,173 7 2	
NEWCASTLE. Including parts of the counties of Northumberland and Durham.	Collector	1	450 0 0	12 10 9	462 10 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	53 2 6	193 2 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	7	200 0 0	..	1,400 0 0	
	Officers	62	100 0 0	245 8 1	6,445 8 1	Periodical allowances to twenty-six officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	4	85 0 0	..	340 0 0	
	Expectants	13	50 0 0	..	650 0 0	
	Permit-Writers	4	85 0 0	22 19 6	662 19 6	Incidental allowances to two permit-writers, being the difference of salary between their present and former stations, the duties of which, from infirmities, they became incapable of properly performing.
	Export Officers	2	88 15 0	..	177 10 0	
		95	..	..	10,383 10 10	
NORTHAMPTON Including parts of the counties of Northampton, Leicester, Rutland, and Warwick.	Collector	1	350 0 0	27 15 0	377 15 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	44 12 6	184 12 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	7	200 0 0	..	1,400 0 0	
	Officers	50	100 0 0	117 16 5	5,117 16 5	Periodical allowances to fifteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	

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LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT—continued.						
NORTHAMPTON, &c.—continued.	Expectants	3	50 0 0	..	150 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		64	..	..	7,367 3 11	
NORTHWICH. Including parts of the counties of Chester, Lancaster, and Stafford.	Collector	1	450 0 0	47 19 9	497 19 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	44 4 0	184 4 0	Filling up malt, auction, and soap drawback bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	54	100 0 0	229 3 6	5,629 3 6	Periodical allowances to twenty-seven officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	3	85 0 0	..	255 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		68	..	..	7,953 7 3	
NORWICH. Including parts of the counties of Norfolk and Suffolk.	Collector	1	450 0 0	41 2 9	491 2 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	26 1 4	166 1 4	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	4	200 0 0	..	800 0 0	
	Officers	34	100 0 0	62 2 6	3,462 2 6	Periodical allowances to nine officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	2	85 0 0	..	170 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writers	4	85 0 0	..	340 0 0	
		118	..	..	5,531 6 7	
OXFORD. Including parts of the counties of Oxford, Buckingham, Northampton, Berks, Gloucester, and Wilts.	Collector	1	350 0 0	21 15 6	371 15 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	31 10 0	171 10 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	42	100 0 0	91 7 5	4,291 7 5	Periodical allowances to thirteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		54	..	..	6,306 12 11	
PLYMOUTH. Including parts of the counties of Devon and Cornwall.	Collector	1	450 0 0	25 10 9	475 10 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	18 5 0	158 5 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	34	100 0 0	85 14 8	3,485 14 8	Periodical allowances to thirteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writers	4	85 0 0	..	340 0 0	
	Import and Export Officer	1	100 0 0	10 0 0	110 0 0	Periodical allowance.
		50	..	..	5,806 10 5	
READING. Including parts of the counties of Oxford, Berks, and Buckingham.	Collector	1	350 0 0	27 18 9	377 18 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	22 3 0	162 3 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	43	100 0 0	98 6 8	4,398 6 8	Periodical allowances to thirteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		54	..	..	6,325 8 5	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT—continued.						
ROCHESTER. Including a part of the county of Kent.	Collector	1	450 0 0	46 0 9	496 0 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	64 7 6	204 7 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	47	100 0 0	184 6 4	4,884 6 4	Periodical allowances to twenty-three officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	2	85 0 0	..	170 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		62	..	..	7,276 14 7	
SARUM. Including parts of the counties of Wilts and Hants.	Collector	1	350 0 0	36 0 0	386 0 0	Paying Chelsea pensioners.
	Clerk	3	140 0 0	41 0 0	181 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	45	100 0 0	109 2 5	4,609 2 5	Periodical allowances to fifteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writers	1	85 0 0	..	85 0 0	
		57	..	..	6,613 2 5	
SALOP. Including parts of the counties of Salop and Stafford.	Collector	1	400 0 0	325 0 0	725 0 0	Paying Chelsea pensioners.—Compensation allowance of £300 per annum, granted by Treasury Warrant, 15 June, 1830, in consideration of his late office of secretary to the Local Board of Excise, Dublin, having been abolished.
	Clerk	1	140 0 0	38 5 0	178 5 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	49	100 0 0	238 18 6	5,138 18 6	Periodical allowances to thirty officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		60	..	..	7,464 3 6	
SHEFFIELD. Including parts of Derby and York.	Collector	1	350 0 0	37 17 0	387 17 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	20 0 0	160 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	54	100 0 0	119 3 4	5,519 3 4	Periodical allowances to sixteen officers.
	Supernumerary	4	52 0 0	..	52 0 0	
	Expectants	1	50 0 0	..	200 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		68	..	..	7,604 0 4	
STAFFORD. Including a part of the county of Stafford.	Collector	1	350 0 0	25 0 0	375 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	28 0 0	168 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	53	100 0 0	139 10 2	5,439 10 2	Periodical allowances to twenty-three officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
		64	..	..	7,334 10 2	
STOURBRIDGE. Including parts of the counties of Worcester, Salop, and Stafford.	Collector	1	400 0 0	27 1 9	427 1 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	26 5 0	166 5 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	7	200 0 0	..	1,400 0 0	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT—continued.						
STOURBRIDGE, &c.—continued.	Officers	84	100 0 0	330 19 2	8,730 19 2	Periodical allowances to forty-one officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	2	85 0 0	..	170 0 0	
	Expectants	2	50 0 0	..	100 0 0	
		98	..	..	11,046 5 11	
SUFFOLK Including a part of the county of Suffolk.	Collector	1	450 0 0	35 0 0	485 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	35 0 0	175 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	7	200 0 0	..	1,400 0 0	
	Officers	52	100 0 0	175 17 8	5,375 17 8	Periodical allowances to twenty-four officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		67	..	..	7,842 17 8	
SURREY Including parts of the counties of Surrey and Middlesex.	Collector	1	400 0 0	5 16 3	405 16 3	Paying Chelsea pensioners.
	Clerk	1	145 0 0	5 10 0	150 10 0	Filling up maltsters' and auctioneers' bonds.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	46	100 0 0	197 1 8	4,797 1 8	Periodical allowances to twenty-one officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	5	85 0 0	..	425 0 0	
	Expectants	3	50 0 0	..	150 0 0	
		63	..	..	7,180 7 11	
SUSSEX Including parts of the counties of Sussex and Kent.	Collector	1	400 0 0	22 9 3	422 9 3	Paying Chelsea pensioners.
	Clerk	1	140 0 0	26 12 6	166 12 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	45	100 0 0	90 16 11	4,590 16 11	Periodical allowances to fifteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Permit-Writer	1	85 0 0	..	85 0 0	
		56	..	..	6,601 18 8	
UXBRIDGE Including parts of the counties of Bedford, Herts, Middlesex, and Buckingham.	Collector	1	350 0 0	18 5 3	368 5 3	Paying Chelsea pensioners.
	Clerk	1	140 0 0	14 17 3	154 17 3	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	45	100 0 0	145 2 0	4,645 2 0	Periodical allowances to twenty-one officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
		55	..	..	6,470 4 6	
WALES, EAST Including parts of the counties of Glamorgan, Brecknock, Caermarthen, and Monmouth.	Collector	1	350 0 0	21 6 0	371 6 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	27 1 0	167 1 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	53	100 0 0	127 5 6	5,427 5 6	Periodical allowances to seventeen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
		64	..	..	7,317 12 6	
WALES, MIDDLE Including parts of the counties of Montgomery, Cardigan, Radnor, Merioneth, Hereford, and Salop.	Collector	1	350 0 0	13 11 6	363 11 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	21 17 6	161 17 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	6	200 0 0	..	1,200 0 0	
	Officers	43	100 0 0	118 14 10	4,418 14 10	Periodical allowances to seventeen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
		53	..	..	6,246 3 10	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT—continued.						
WALES, NORTH Including parts of the counties of Denbigh, Carnarvon, Flint, and the Isle of Anglesea.	Collector	1	350 0 0	..	350 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	4 7 6	144 7 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	41	100 0 0	96 18 10	4,196 18 10	Periodical allowances to thirteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
		51	..	..	5,843 6 4	
WALES, WEST Including parts of the counties of Caermarthen, Pembroke, and Cardigan.	Collector	1	400 0 0	15 2 6	415 2 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	16 12 6	156 12 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	41	100 0 0	105 3 10	4,205 3 10	Periodical allowances to sixteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	4	50 0 0	..	200 0 0	
		53	..	..	6,028 18 10	
WELLINGTON Including parts of the counties of Devon and Somerset.	Collector	1	350 0 0	28 6 0	378 6 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	37 2 6	177 2 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	37	100 0 0	151 11 0	3,851 11 0	Periodical allowances to seventeen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	3	50 0 0	..	150 0 0	
		48	..	..	5,608 19 6	
WHITBY Including parts of the counties of York and Durham.	Collector	1	400 0 0	18 6 0	418 6 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	13 15 0	153 15 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	38	100 0 0	99 9 4	3,899 9 4	Periodical allowances to fifteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Expectant	1	50 0 0	..	50 0 0	
		48	..	..	5,658 10 4	
WORCESTER Including parts of the counties of Worcester and Warwick.	Collector	1	450 0 0	27 7 3	477 7 3	Paying Chelsea pensioners.
	Clerk	1	140 0 0	37 15 0	177 15 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	37	100 0 0	132 13 7	3,832 13 7	Periodical allowances to fifteen officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	2	85 0 0	..	170 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		51	..	..	5,979 15 10	
YORK Including a part of the county of York.	Collector	1	350 0 0	17 16 0	367 16 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	9 0 0	149 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	43	100 0 0	195 11 9	4,495 11 9	Periodical allowances to twenty-five officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writers	2	85 0 0	..	170 0 0	
		54	..	..	6,284 7 9	

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LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT; SCOTLAND.						
ABERDEEN . . Including a part of the county of Aberdeen.	Collector . . .	1	400 0 0	48 8 0	448 8 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	43 2 0	183 2 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . .	5	200 0 0	..	1,000 0 0	
	Officers . . .	43	100 0 0	..	4,300 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	2	85 0 0	..	170 0 0	
	Expectants . . .	13	50 0 0	..	650 0 0	
	Permit-Writers . .	2	85 0 0	..	170 0 0	
		68	..	..	6,973 10 0	
AYR . . . . Including parts of the counties of Ayr and Renfrew.	Collector . . .	1	450 0 0	50 0 0	500 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	48 0 0	188 0 0	Filling up maltsters' and auctioneers' bonds, soap claimants' certificates, and pensioners' affidavits.
	Supervisors . .	5	200 0 0	..	1,000 0 0	
	Officers . . .	46	100 0 0	83 14 8	4,683 14 8	Periodical allowance to one officer, fees on export bonds and debentures, and incidental allowance to three officers, being in each case the difference of salary between his present and former station of import officer, discontinued in April, 1825.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	2	85 0 0	..	170 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
	Permit-Writers . .	2	85 0 0	..	170 0 0	
		59	..	..	6,813 14 8	
ARGYLE, NORTH Including parts of the counties of Argyle and Inverness.	Collector . . .	1	350 0 0	15 0 0	365 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	12 0 0	152 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . .	4	200 0 0	..	800 0 0	
	Officers . . .	25	100 0 0	..	2,500 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistant . . .	1	85 0 0	..	85 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
		36	..	..	4,104 0 0	
ARGYLE, SOUTH Including parts of the counties of Argyle and Bute.	Collector . . .	1	400 0 0	3 11 0	403 11 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	1 12 6	141 12 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . .	6	200 0 0	..	1,200 0 0	
	Officers . . .	52	100 0 0	6 4 0	5,206 4 0	Periodical allowance to one officer.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistant . . .	1	85 0 0	..	85 0 0	
	Expectants . . .	2	50 0 0	..	100 0 0	
		64	..	..	7,188 7 6	
CAITHNESS . . Including a part of the county of Caithness, and the Orkney and Shetland Isles.	Collector . . .	1	350 0 0	22 19 6	372 19 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	27 4 6	167 4 6	Filling up pensioners' affidavits.
	Supervisors . .	4	200 0 0	..	800 0 0	
	Officers . . .	23	100 0 0	..	2,300 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
		31	..	..	3,742 4 0	
DUMFRIES . . Including parts of the counties of Dumfries, Kirkcudbright, Wigton, Roxburgh, and Selkirk.	Collector . . .	1	350 0 0	21 10 0	371 10 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	20 0 0	160 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . .	4	200 0 0	..	800 0 0	
	Officers . . .	25	100 0 0	10 0 0	2,510 0 0	Periodical allowance to one officer.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	3	85 0 0	..	255 0 0	
	Expectants . . .	2	50 0 0	..	100 0 0	
		37	..	..	4,248 10 0	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT; SCOTLAND—continued.						
ELGIN . . . Including parts of the counties of Elgin, Banff, Aberdeen, and Inverness.	Collector . . .	1	350 0 0	23 15 6	373 15 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	26 4 0	166 4 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	5	200 0 0	..	1,000 0 0	
	Officers	37	100 0 0	..	3,700 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	2	85 0 0	..	170 0 0	
	Expectants . . .	12	50 0 0	..	600 0 0	
		59	..	..	6,061 19 6	
EDINBURGH . Including the city, and part of the county of Edinburgh.	Collector . . .	1	600 0 0	470 2 3	1,070 2 3	Paying Chelsea pensioners, and allowance from incidents of £400 per annum, granted by Treasury Warrant, 5 September, 1829, being the difference between the salary allotted to the collectorship and the salary of £1,000 per annum received by him as an assistant commissioner, Scotland, abolished.
	1st Clerk . . .	1	200 0 0	97 4 5	297 4 5	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits, and £50 per annum for loss of salary, as clerk to sub-agent for Chelsea pensioners.
	2d Ditto. . . .	1	150 0 0	43 2 4	193 2 4	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	5	200 0 0	..	1,000 0 0	
	Officers	40	100 0 0	9 16 8	4,009 16 8	Periodical allowance to one officer.
	Assistants . . .	3	85 0 0	..	255 0 0	
	Expectants . . .	7	50 0 0	..	350 0 0	
	Permit-Writers . .	9	85 0 0	..	765 0 0	
	Register of Seizures	1	50 0 0	..	50 0 0	
	Housekeeper, Edinburgh . . .	1	100 0 0	..	100 0 0	
	Coal Porter . . .	1	35 0 0	..	35 0 0	
		70	..	..	8,125 5 8	
FIFE . . . . . Including parts of the counties of Fife and Kinross.	Collector . . .	1	450 0 0	24 0 0	474 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	12 0 0	152 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	3	200 0 0	..	600 0 0	
	Officers	26	100 0 0	10 0 0	2,610 0 0	Periodical allowance to one officer.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistant . . .	1	85 0 0	..	85 0 0	
	Expectants . . .	5	50 0 0	..	250 0 0	
		38	..	..	4,223 0 0	
GLASGOW . . Including parts of the counties of Lanark, Dumbarton, & Stirling.	Collector . . .	1	500 0 0	93 15 6	593 15 6	Paying Chelsea pensioners.
	1st Clerk . . .	1	140 0 0	50 15 6	193 19 6	Filling up pensioners' affidavits.
	2d Ditto. . . .	1	140 0 0	26 19 0	166 19 0	Filling up maltsters' and auctioneers' bonds.
	Supervisors . . .	8	200 0 0	..	1,600 0 0	
	Officers	83	100 0 0	109 11 9	8,409 11 9	Periodical allowances to sixteen officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	8	85 0 0	..	680 0 0	
	Expectants . . .	16	50 0 0	..	800 0 0	
	Permit-Writers . .	8	85 0 0	..	680 0 0	
		127	..	..	13,176 5 9	
HADDINGTON . Including parts of the counties of Haddington, Edinburgh, Berwick, and Roxburgh.	Collector . . .	1	400 0 0	11 0 0	411 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	6 14 6	146 14 6	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	40	100 0 0	4 4 3	4,004 4 3	Periodical allowance to one officer.

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT; SCOTLAND—continued.						
HADDINGTON, &c.—continued.	Supernumerary	1	52 0 0	..	52 0 0	
	Assistant	1	85 0 0	..	85 0 0	
	Expectants	3	50 0 0	..	150 0 0	
		51	..	..	5,648 18 9	
INVERNESS. Including parts of the counties of Inverness, Ross, & Nairn.	Collector	1	350 0 0	48 0 0	398 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	30 0 0	170 0 0	Filling up pensioners' affidavits.
	Supervisors	4	200 0 0	..	800 0 0	
	Officers	29	100 0 0	..	2,900 0 0	
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	3	85 0 0	..	255 0 0	
	Expectants	4	50 0 0	..	200 0 0	
		43	..	..	4,775 0 0	
LINLITHGOW. Including parts of the counties of Linlithgow, Edinburgh, Peebles, Lanark, and Stirling.	Collector	1	450 0 0	23 5 6	473 5 6	Paying Chelsea pensioners.
	Clerk	1	140 0 0	20 3 0	201 15 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	4	200 0 0	..	800 0 0	
	Officers	28	100 0 0	9 18 0	2,809 18 0	Periodical allowance to one officer.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	8	85 0 0	..	680 0 0	
	Expectants	5	50 0 0	..	250 0 0	
		48	..	..	5,266 18 6	
MONTROSE. Including parts of the counties of Kincardine, Forfar, Angus, and Perth.	Collector	1	400 0 0	45 0 0	445 0 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	45 0 0	185 0 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	4	200 0 0	..	800 0 0	
	Officers	26	100 0 0	..	2,600 0 0	
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	4	85 0 0	..	340 0 0	
	Expectant	1	50 0 0	..	50 0 0	
		38	..	..	4,472 0 0	
PERTH. Including a part of the county of Perth.	Collector	1	450 0 0	19 10 0	469 10 0	Paying Chelsea pensioners.
	Clerk	1	140 0 0	..	140 0 0	
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	31	100 0 0	..	3,100 0 0	
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	2	85 0 0	..	170 0 0	
	Expectants	15	50 0 0	..	750 0 0	
		56	..	..	5,681 10 0	
STIRLING. Including parts of the counties of Stirling, Clackmannan, Perth, and Dumbarton.	Collector	1	600 0 0	14 16 9	614 16 9	Paying Chelsea pensioners.
	Clerk	1	140 0 0	26 2 0	166 2 0	Filling up maltsters' and auctioneers' bonds, and pensioners' affidavits.
	Supervisors	5	200 0 0	..	1,000 0 0	
	Officers	50	100 0 0	13 15 3	5,013 15 3	Periodical allowances to two officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	4	85 0 0	..	340 0 0	
	Expectants	5	50 0 0	..	250 0 0	
		67	..	..	7,436 14 0	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT; IRELAND.						
ARMAGH . . . Including parts of the counties of Armagh, Down, and Tyrone.	Collector . . .	1	450 0 0	..	450 0 0	Filling up maltsters' and auctioneers' bonds.
	Clerk	1	140 0 0	2 5 0	142 5 0	
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	16	100 0 0	10 15 4	1,610 15 4	Incidental allowance to one officer, being the difference between his present salary and that which he was in the receipt of previous to the assimilation of salaries in March, 1829.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	9	85 0 0	..	765 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
		35	..	..	3,970 0 4	
ATHLONE . . . Including parts of the counties of Roscommon, Longford, Westmeath, and Leitrim.	Collector . . .	1	400 0 0	..	400 0 0	Filling up bonds, and an allowance of £23. 4*s.* per annum by Treasury Warrant, 6 January, 1834, for loss of fees as a collector's clerk, England, he having been selected and sent to Ireland to assist in the assimilation of the accounts.
	Clerk	1	140 0 0	25 4 0	165 4 0	
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	17	100 0 0	..	1,700 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	4	85 0 0	..	340 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
		29	..	..	2,507 4 0	
CLONMEL . . . Including a part of the county of Tipperary.	Collector . . .	1	400 0 0	..	400 0 0	Filling up maltsters' and auctioneers' bonds.
	Clerk	1	140 0 0	1 6 0	141 6 0	
	Supervisors . . .	3	200 0 0	..	600 0 0	
	Officers	15	100 0 0	..	1,500 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistant . . .	1	85 0 0	..	85 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
		23	..	..	2,828 6 0	
COLERAINE . . . Including parts of the counties of Londonderry and Antrim.	Collector . . .	1	350 0 0	..	350 0 0	Filling up maltsters' and auctioneers' bonds.
	Clerk	1	140 0 0	1 17 6	141 17 6	
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	18	100 0 0	..	1,800 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	7	85 0 0	..	510 0 0	
		32	..	..	3,653 17 6	
CORK . . . . Including a part of the county of Cork.	Collector . . .	1	450 0 0	..	450 0 0	Filling up maltsters' and auctioneers' bonds.
	1st Clerk . . .	1	140 0 0	5 0 0	145 0 0	
	2d Ditto . . .	1	140 0 0	..	140 0 0	
	Supervisors . . .	6	200 0 0	..	1.200 0 0	
	Officers	39	100 0 0	23 4 2	3,923 4 2	Periodical allowances to three officers, and an incidental allowance of £10. 15*s.* 4*d.* per annum to one officer, being a compensation equivalent to the loss he sustained by the assimilation, in 1829, of the salaries of the officers in Ireland to the salaries of officers of a similar rank in England.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
	Permit-Writers . .	3	85 0 0	*58 16 11	313 16 11	
	Export, Auction, and Warehousing Division	1	100 0 0	..	100 0 0	
		56	..	..	6,474 1 1	* Compensation allowances upon the assimilation of salaries in 1829.
DROGHEDA . . . Including a part of the counties of Meath, Westmeath, and Dublin.	Collector . . .	1	400 0 0	..	400 0 0	
	Clerk	1	140 0 0	..	140 0 0	
	Supervisors . . .	3	200 0 0	..	600 0 0	
	Officers	17	100 0 0	..	1,700 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	3	85 0 0	..	255 0 0	
	Expectants . . .	2	50 0 0	..	100 0 0	
		28	..	..	3,247 0 0	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT; IRELAND—continued.						
DUBLIN . . . Including the city, and part of the county of Dublin.	Collector . . .	1	600 0 0	200 0 0	800 0 0	Incidental allowance, granted by Treasury Warrant, 3 March, 1830, being the difference of salary between his present station and that of secretary to the Local Board of Excise, Edinburgh, abolished 4 October, 1829.
	1st Clerk . . .	1	200 0 0	..	200 0 0	
	2d Ditto . . .	1	150 0 0	..	150 0 0	
	3d Ditto . . .	1	90 0 0	6 0 0	96 0 0	Filling up auctioneers' bonds.
	Supervisors . . .	6	200 0 0	..	1,200 0 0	
	Officers	30	100 0 0	26 18 11	3,026 18 11	Periodical allowances to six officers.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	6	85 0 0	..	510 0 0	
	Expectants . . .	1	50 0 0	..	50 0 0	
	Permit-Writers . .	17	85 0 0	479 4 8	1,924 4 8	Incidental allowance to ten permit-writers, being compensations equivalent to the loss they sustained by the assimilation of their salaries, in 1829, to the salaries of permit-writers in England.
	Port Permit-Writers	2	111 0 0	..	222 0 0	
	Warehouse-keeper for Distilled Spirits	1	276 18 6	..	276 18 6	
	Assistants . . .	2	140 0 0	..	280 0 0	
	Porter	1	46 16 0	..	46 16 0	
		71	..	..	8,834 18 1	
DUNDALK . . Including parts of the counties of Louth, Monaghan, and Cavan.	Collector . . .	1	450 0 0	..	450 0 0	
	Clerk	1	140 0 0	3 7 6	143 7 6	Filling up auction and export bonds.
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	22	100 0 0	10 15 4	2,210 15 4	Incidental allowance, being a compensation equivalent to the loss he sustained by the assimilation, in 1829, of the salaries of the officers in Ireland to the salaries of officers of a similar rank in England.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	4	85 0 0	..	340 0 0	
	Expectants . . .	2	50 0 0	..	100 0 0	
	Permit-Writers . .	2	85 0 0	..	170 0 0	
		37	..	..	4,266 2 10	
FOXFORD . . Including the county of Mayo, and a part of the county of Galway.	Collector . . .	1	350 0 0	..	350 0 0	
	Clerk	1	140 0 0	1 0 0	141 0 0	Filling up bonds.
	Supervisors . . .	2	200 0 0	..	400 0 0	
	Officers	10	100 0 0	..	1,000 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistant . . .	1	85 0 0	..	85 0 0	
		16	..	..	2,028 0 0	
GALWAY . . . Including a part of the county of Galway.	Collector . . .	1	350 0 0	..	350 0 0	
	Clerk	1	140 0 0	..	140 0 0	
	Supervisors . . .	3	200 0 0	..	600 0 0	
	Officers	11	100 0 0	..	1,100 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	4	85 0 0	..	340 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
	Permit-Writer . .	1	85 0 0	..	85 0 0	
		23	..	..	2,717 0 0	
KILKENNY . . Including parts of the counties of Kilkenny and Carlow.	Collector. . . .	1	350 0 0	..	350 0 0	
	Clerk	1	140 0 0	2 0 0	142 0 0	Filling up auctioneers' and maltsters' bonds.
	Supervisors . . .	3	200 0 0	..	600 0 0	
	Officers	21	100 0 0	1 13 6	2,101 13 6	Periodical allowance to one officer.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistant . . .	1	85 0 0	..	85 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
		29	..	..	3,380 13 6	

LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT; IRELAND—continued.						
LIMERICK . . Including parts of the counties of Clare and Kilkenny.	Collector . . .	1	450 0 0	..	450 0 0	
	Clerk	1	140 0 0	2 2 0	142 2 0	Filling up malt, auction, and spirit bonds.
	Supervisors . . .	2	200 0 0	..	400 0 0	
	Officers	11	100 0 0	..	1,100 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
	Permit-Writer . .	1	85 0 0	35 0 0	120 0 0	Compensation allowance upon the assimilation of salaries in 1829.
		18	..	..	2,314 2 0	
LISBURN. . . Including parts of the counties of Armagh, Down, and Antrim.	Collector. . . .	1	450 0 0	..	450 0 0	
	1st Clerk . . .	1	140 0 0	8 7 0	148 7 0	Filling up bonds.
	2d Ditto	1	130 0 0	1 0 0	131 0 0	
	Supervisors . . .	6	200 0 0	..	1,200 0 0	
	Officers	28	100 0 0	..	2,800 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	3	85 0 0	..	255 0 0	
	Expectants . . .	6	50 0 0	..	300 0 0	
	Permit-Writers . .	4	85 0 0	..	340 0 0	
	Port Permit-Writer .	1	111 0 0	..	111 0 0	
	Warehousekeeper for Bonded Spirits	1	231 5 0	..	231 5 0	
	Ditto	1	100 0 0	10 15 4	110 15 4	Compensation allowance upon the assimilation of salaries in 1829.
		54	..	..	6,129 7 4	
LONDONDERRY Including parts of the counties of Tyrone and Donegal.	Collector . . .	1	400 0 0	30 0 0	430 0 0	House-rent and taxes.
	Clerk	1	140 0 0	3 0 0	143 0 0	Filling up maltsters' and auctioneers' bonds.
	Supervisors . . .	5	200 0 0	..	1,000 0 0	
	Officers	22	100 0 0	21 10 8	2,221 10 8	Incidental allowances to two officers, being compensations equivalent to the loss they sustained by the assimilation of the salaries of the officers in Ireland to the salaries of officers of a similar rank in England.
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	5	85 0 0	..	425 0 0	
	Expectants . . .	5	50 0 0	..	250 0 0	
	Permit-Writer . .	1	85 0 0	35 0 0	120 0 0	
		41	..	..	4,641 10 8	
MALLOW . . . Including part of the county of Cork.	Collector . . .	1	350 0 0	..	350 0 0	
	Clerk	1	140 0 0	1 15 6	141 15 6	Filling up auction and spirit bonds.
	Supervisors . . .	3	200 0 0	..	600 0 0	
	Officers	17	100 0 0	..	1,700 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Expectant . . .	1	50 0 0	..	50 0 0	
		24	..	..	2,893 15 6	
MARYBORO'. . Including parts of the counties of Tipperary, King's County, and Queen's County.	Collector . . .	1	400 0 0	..	400 0 0	
	Clerk	1	140 0 0	25 0 10	165 0 10	Filling up bonds, and an allowance of £23. 13*s.* 4*d.* per annum, by Treasury Warrant, 6 January, 1834, for loss of fees as a collector's clerk, England, he having been selected and sent to Ireland to assist in the assimilation of the accounts.
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	17	100 0 0	10 15 4	1,710 15 4	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	5	85 0 0	..	425 0 0	
	Expectants . . .	3	50 0 0	..	150 0 0	
		32	..	..	3,702 16 2	
NAAS . . . . Including parts of the counties of Kildare, Dublin, Wicklow, and Carlow.	Collector . . .	1	400 0 0	..	400 0 0	
	Clerk	1	140 0 0	33 3 0	173 3 0	Filling up bonds, and an allowance of £31. 3*s.* per annum, by Treasury Warrant, 6 January, 1834, for loss of fees as a collector's clerk, England, he having been selected and sent to Ireland to assist in the assimilation of the accounts.
	Supervisors . . .	4	200 0 0	..	800 0 0	
	Officers	16	100 0 0	..	1,600 0 0	
	Supernumerary . .	1	52 0 0	..	52 0 0	
	Assistants . . .	3	85 0 0	..	255 0 0	
	Expectants . . .	4	50 0 0	..	200 0 0	
		30	..	..	3,480 3 0	

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LONDON and COUNTRY SURVEYING ESTABLISHMENT—continued.

No. 12.

Collection.	Description of Office.	No. of Officers.	Salary. £. s. d.	All other Emoluments or Advantages. £. s. d.	Total. £. s. d.	Source from which Emoluments or Allowances are derived.
COUNTRY SURVEYING ESTABLISHMENT; IRELAND—continued.						
SLIGO. Including parts of the counties of Roscommon, Leitrim, Donegal, and Fermanagh.	Collector	1	400 0 0	..	400 0 0	
	Clerk	1	140 0 0	2 2 6	142 2 6	Filling up maltsters' and auctioneers' bonds.
	Supervisors	3	200 0 0	..	600 0 0	
	Officers	13	100 0 0	..	1,300 0 0	
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	3	85 0 0	..	255 0 0	
	Expectant	1	50 0 0	..	50 0 0	
	Permit-Writer	1	85 0 0	25 15 4	110 15 4	Difference of salary between his present and former station of assistant-examiner of gauger's books, Dublin, abolished.
		24	..	..	2,909 17 10	
TRALEE Including parts of the counties of Kerry and Cork.	Collector	1	350 0 0	..	350 0 0	
	Clerk	1	140 0 0	1 0 0	141 0 0	Filling up maltsters' and auctioneers' bonds.
	Supervisors	2	200 0 0	..	400 0 0	
	Officers	7	100 0 0	..	700 0 0	
	Supernumerary	1	52 0 0	..	52 0 0	
	Assistants	2	85 0 0	..	170 0 0	
	Expectant	1	50 0 0	..	50 0 0	
		15	..	..	1,863 0 0	
WATERFORD Including parts of the counties of Waterford and Cork.	Collector	1	400 0 0	..	400 0 0	
	Clerk	1	140 0 0	..	140 0 0	
	Supervisors	3	200 0 0	..	600 0 0	
	Officers	16	100 0 0	14 7 6	1,614 7 6	Periodical allowance to two officers.
	Supernumerary	1	52 0 0	..	52 0 0	
	Expectants	2	50 0 0	..	100 0 0	
	Permit-Writer	1	85 0 0	35 0 0	120 0 0	Compensation allowance upon the assimilation of salaries in 1825.
		25	..	..	3,026 7 6	
WEXFORD Including parts of the counties of Wexford and Wicklow.	Collector	1	400 0 0	..	400 0 0	
	Clerk	1	140 0 0	2 0 0	142 0 0	Filling up maltsters' and auctioneers' bonds.
	Supervisors	3	200 0 0	..	600 0 0	
	Officers	14	100 0 0	5 11 5	1,405 11 5	Periodical allowance.
	Supernumerary	1	52 0 0	..	52 0 0	
		20	..	..	2,599 11 5	

Note.—In addition to the fixed salaries received by supernumeraries and expectants, they are paid, when employed, a further sum, at the rate of £38 per annum for supernumeraries, and £30 per annum for expectants. It is to be observed, that although the expectants are accounted for under the several collections, as they happened to be distributed on a particular day, they are not attached to particular collections, as officers and supervisors are, but are sent about the country wherever their services are most wanted. It is also to be observed, that their numbers are at present considerably below the Establishment.

APPENDIX No. 12—continued.

ABSTRACT.

Collections.	Collectors.	Clerks.	Supervisors.	Officers.	Supernumeraries.	Assistants.	Expectants.	Permit-Writers.	Port Surveyors.	Port Gaugers.	Port Officers.	Port Permit-Writers.	Export Surveyors.	Assistant Export Surveyors.	Export Officers.			Total Number of Officers.	Total Amount of Salaries, Emoluments, and Allowances. £. s. d.
ENGLAND.																			
Barnstaple	1	1	5	42	1	..	2	..	..	..	..	..	..	..	..	..	..	52	5,968 4 2
Bath	1	1	7	50	1	4	1	1	..	..	..	..	..	..	..	..	..	66	7,766 2 7
Bedford	1	1	5	43	1	..	..	..	..	..	..	..	..	..	..	..	..	51	6,083 8 11
Bristol	1	2	6	45	..	7	3	9	1	..	..	1	1	..	5	..	..	81	9,060 18 11
Cambridge	1	1	5	40	1	..	3	1	..	..	..	..	..	..	..	..	..	52	6,009 18 8
Canterbury	1	1	4	31	1	1	1	1	..	..	..	..	..	..	..	..	..	41	4,914 18 4
Chester	1	1	6	46	1	..	1	2	..	..	..	..	..	..	..	..	..	58	6,860 8 9
Cornwall	1	1	4	34	1	..	2	..	..	..	..	..	..	..	..	..	..	43	5,032 12 2
Coventry	1	1	7	60	1	1	2	3	..	..	..	..	..	..	..	..	..	76	8,710 3 0
Cumberland	1	1	5	45	1	1	4	2	..	..	..	..	..	..	..	..	..	60	6,732 1 2
Derby	1	1	6	48	1	..	1	2	..	..	..	..	..	..	..	..	..	60	7,035 4 0
Dorset	1	1	5	36	1	..	1	..	..	..	..	..	..	..	..	..	..	45	5,360 8 5
Durham	1	1	6	47	1	..	6	1	..	..	..	..	..	..	..	..	..	63	7,184 17 8
Essex	1	1	5	41	1	..	1	..	..	..	..	..	..	..	..	..	..	50	6,024 12 11
Exeter	1	1	6	44	1	..	3	3	..	..	..	..	..	..	..	..	..	59	6,835 10 1
Gloucester	1	1	6	49	1	..	1	1	..	..	..	..	..	..	..	..	..	60	7,024 13 3
Grantham	1	1	6	46	1	..	3	..	..	..	..	..	..	..	..	..	..	58	6,740 15 9
Halifax	1	1	7	63	1	..	3	..	..	..	..	..	..	..	..	..	..	76	8,688 8 4
Hants	1	1	5	34	1	..	..	2	..	..	..	..	..	..	..	..	..	44	5,332 18 0
Hereford	1	1	6	53	1	..	3	..	..	..	..	..	..	..	..	..	..	65	7,478 6 6
Hertford	1	1	6	39	1	4	1	..	..	..	..	..	..	..	..	..	..	53	6,204 15 5
Hull	1	1	4	29	1	7	2	3	..	..	..	..	..	..	1	..	..	49	5,488 5 11
Isle of Wight	1	1	5	34	1	..	..	2	..	..	..	..	..	..	..	..	..	44	5,411 15 9
Lancaster	1	1	5	48	1	..	..	5	..	..	..	..	..	..	..	..	..	61	7,021 3 0
Leeds	1	2	8	70	1	2	3	6	..	..	..	..	..	..	..	..	..	93	10,519 10 5
Lincoln	1	1	7	54	1	1	..	..	..	..	..	..	..	..	..	..	..	65	7,733 11 2
Litchfield	1	1	7	68	1	..	5	4	..	..	..	..	..	..	..	..	..	87	9,763 15 6
Liverpool	1	4	8	67	1	26	8	12	1	1	4	..	..	1	10	..	..	144	15,219 12 2
Lynn	1	1	4	27	1	..	2	1	..	..	..	..	..	..	..	..	..	37	4,421 9 3
Manchester	1	2	6	59	1	1	2	8	..	..	..	..	..	..	..	..	..	80	9,173 7 2
Newcastle	1	1	7	62	1	4	13	4	..	..	..	..	..	..	2	..	..	95	10,383 10 10
Northampton	1	1	7	50	1	..	3	1	..	..	..	..	..	..	..	..	..	64	7,367 3 11
Northwich	1	1	6	54	1	3	1	1	..	..	..	..	..	..	..	..	..	68	7,953 7 3
Norwich	1	1	4	34	1	2	1	4	..	..	..	..	..	..	..	..	..	48	5,531 3 2
Oxford	1	1	6	42	1	..	1	2	..	..	..	..	..	..	..	..	..	54	6,306 12 1
Plymouth	1	1	5	34	1	1	2	4	..	..	..	1	..	..	..	..	..	50	5,806 10 9
Reading	1	1	6	43	1	..	1	1	..	..	..	..	..	..	..	..	..	54	6,325 8 8
Rochester	1	1	6	47	1	2	2	2	..	..	..	..	..	..	..	..	..	62	7,276 14 2
Salisbury	1	1	6	45	1	..	2	1	..	..	..	..	..	..	..	..	..	57	6,613 2 9
Salop	1	1	6	49	1	..	..	2	..	..	..	..	..	..	..	..	..	60	7,464 3 6
Sheffield	1	1	6	54	1	..	4	1	..	..	..	..	..	..	..	..	..	68	7,604 0 4
Stafford	1	1	6	53	1	..	2	..	..	..	..	..	..	..	..	..	..	64	7,334 10 9
Stourbridge	1	1	7	84	1	2	2	..	..	..	..	..	..	..	..	..	..	98	11,046 5 1
Suffolk	1	1	7	52	1	1	2	2	..	..	..	..	..	..	..	..	..	67	7,842 17 8
Surrey	1	1	6	46	1	5	3	..	..	..	..	..	..	..	..	..	..	63	7,180 7 1
Sussex	1	1	6	45	1	1	..	1	..	..	..	..	..	..	..	..	..	56	6,601 18 8
Uxbridge	1	1	6	45	1	..	1	..	..	..	..	..	..	..	..	..	..	55	6,470 4 6
Wales, East	1	1	6	53	1	..	2	..	..	..	..	..	..	..	..	..	..	64	7,317 12 6
Wales, Middle	1	1	6	43	1	..	1	..	..	..	..	..	..	..	..	..	..	53	6,246 3 10
Wales, North	1	1	5	41	1	..	2	..	..	..	..	..	..	..	..	..	..	51	5,843 6 2
Wales, West	1	1	5	41	1	..	4	..	..	..	..	..	..	..	..	..	..	53	6,028 18 10
Wellington	1	1	5	37	1	..	3	..	..	..	..	..	..	..	..	..	..	48	5,608 19 6
Whitby	1	1	5	38	1	1	1	..	..	..	..	..	..	..	..	..	..	48	5,658 10 4
Worcester	1	1	5	37	1	2	2	2	..	..	..	..	..	..	..	..	..	51	5,979 15 10
York	1	1	5	43	1	1	2	..	..	..	..	..	..	..	..	..	..	54	6,284 7 9
SCOTLAND.																			
Aberdeen	1	1	5	43	1	2	13	2	..	..	..	..	..	..	..	..	..	68	6,973 10 6
Ayr	1	1	5	46	1	2	1	2	..	..	..	..	..	..	..	..	..	59	6,813 14 5
Argyle, North	1	1	4	25	1	1	3	..	..	..	..	..	..	..	..	..	..	36	4,104 0 6
Argyle, South	1	1	6	52	1	1	2	..	..	..	..	..	..	..	..	..	..	64	7,188 7 6
Caithness	1	1	4	23	1	..	1	..	..	..	..	..	..	..	..	..	..	31	3,742 4 6
Dumfries	1	1	4	25	1	3	2	..	..	..	..	..	..	..	..	..	..	37	4,248 10 6
Elgin	1	1	5	37	1	2	12	..	..	..	..	..	..	..	..	..	..	59	6,061 19 6
Edinburgh	1	2	5	40	..	3	7	9	..	..	..	..	..	..	..	1 1 1	Register of Seizures. House-keeper. Coal-porter.	70	8,125 5 5
Fife	1	1	3	26	1	1	5	..	..	..	..	..	..	..	..	..	..	38	4,223 0 6
Glasgow	1	2	8	83	1	8	16	8	..	..	..	..	..	..	..	..	..	127	13,176 5 6
Haddington	1	1	4	40	1	1	3	..	..	..	..	..	..	..	..	..	..	51	5,648 18 6
Inverness	1	1	4	29	1	3	4	..	..	..	..	..	..	..	..	..	..	43	4,775 0 6
Linlithgow	1	1	4	28	1	8	5	..	..	..	..	..	..	..	..	..	..	48	5,266 18 6
Montrose	1	1	4	26	1	4	1	..	..	..	..	..	..	..	..	..	..	38	4,472 0 6
Perth	1	1	5	31	1	2	15	..	..	..	..	..	..	..	..	..	..	56	5,681 10 6
Stirling	1	1	5	50	1	4	5	..	..	..	..	..	..	..	..	..	..	67	7,436 14 6

ABSTRACT—continued.

No. 12.

Collections.	Collectors.	Clerks.	Supervisors.	Officers.	Supernumeraries.	Assistants.	Expectants.	Permit-Writers.	Port Surveyors.	Port Gaugers.	Port Officers.	Port Permit-Writers.	Export Surveyors.	Assistant Export Surveyors.	Export Officers.			Total Number of Officers.	Total Amount of Salaries, Emoluments and Allowances.
IRELAND.																			£. s. d.
Armagh	1	1	4	16	1	9	3	..	..	..	..	..	..	..	..	..		35	3,970 0 4
Athlone	1	1	4	17	1	4	1	..	..	..	..	..	..	..	..	..		29	3,507 4 0
Clonmel	1	1	3	15	1	1	1	..	..	..	..	..	..	..	..	..		23	2,828 6 0
Coleraine	1	1	4	18	1	7	..	..	..	..	..	..	..	..	..	..		32	3,653 17 6
Cork	1	2	6	39	1	..	3	3	..	..	..	..	..	..	1	..		56	6,474 1 1
Drogheda	1	1	3	17	1	3	2	..	..	..	..	..	..	..	..	..		28	3,247 0 0
Dublin	1	3	6	30	1	6	1	17	..	..	..	2	..	..	..	1 2 1	Warehouse-keeper. Assistants, ditto. Porter.	71	8,834 18 1
Dundalk	1	1	4	22	1	4	2	2	..	..	..	..	..	..	..	..		37	4,266 2 10
Foxford	1	1	2	10	1	1	..	..	..	..	..	..	..	..	..	..		16	2,028 0 0
Galway	1	1	3	11	1	4	1	1	..	..	..	..	..	..	..	..		23	2,717 0 0
Kilkenny	1	1	3	21	1	1	1	..	..	..	..	..	..	..	..	..		29	3,380 13 6
Limerick	1	1	2	11	1	..	1	1	..	..	..	..	..	..	..	..		18	2,314 2 0
Lisburn	1	2	6	28	1	3	6	4	..	..	..	1	..	..	..	2	Warehouse-keepers.	54	6,129 7 4
Londonderry	1	1	5	22	1	5	5	1	..	..	..	..	..	..	..	..		41	4,641 10 8
Mallow	1	1	3	17	1	..	1	..	..	..	..	..	..	..	..	..		24	2,893 15 6
Maryborough	1	1	4	17	1	5	..	3	..	..	..	..	..	..	..	..		32	3,702 16 2
Naas	1	1	4	16	1	3	4	..	..	..	..	..	..	..	..	..		30	3,480 3 0
Sligo	1	1	3	13	1	3	1	1	..	..	..	..	..	..	..	..		24	2,909 17 10
Tralee	1	1	2	7	1	2	1	..	..	..	..	..	..	..	..	..		15	1,863 0 0
Waterford	1	1	3	16	1	..	2	1	..	..	..	..	..	..	..	..		25	3,026 7 6
Wexford	1	1	3	14	1	..	..	..	..	..	..	..	..	..	..	..		20	2,599 11 5
	92	104	469	3,545	90	186	252	152	2	1	4	5	1	1	19	9	..	4,932	566,283 10 10
London Surveying Establishment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	545	57,529 19 6
																		5,477	623,813 10 4

Excise Office, London,
5th June, 1835.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 12 *a*.

No. 12 *a*.

A Return, for the Years 1824 and 1835, of the Number of Officers employed in the Country Establishment, England.

A RETURN, for the Years 1824 and 1835, of the Number of Officers employed for the Country Establishment of England, with the Amount of their Salaries, made up upon the principle of a similar Return previously furnished for the Years 1797 and 1815.

	Year 1824.		Year 1835.	
	Number of Officers employed.	Amount of Salaries.	Number of Officers employed.	Amount of Salaries.
		£. s. d.		£. s. d.
Country Establishment	3,471	394,686 10 0	3,186	363,440 0 0

Note.—Expectants, not being considered established officers or receiving a fixed salary until subsequently to 1815, were not included in the return for 1797 and 1815, the years referred to in the order calling for the above account. It may be further observed that expectants are not permanently attached to the country establishment, but are employed also in London as their services may be required, and are therefore not included in this return.

Excise Office, London,
4th April, 1836.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 12 *b*.

No. 12 *b*.

Return of the Number of Persons employed in the Excise Department in the Years 1824, 1834, and 1835

A RETURN of the Number of Persons employed in the Excise Department in the Years 1824, 1834, and 1835, with the Gross Amount of their Salaries.

	Number of Persons employed.	Gross Amount of their Salaries.
		£. s. d.
Years 1824	7,077	831,052 16 11
1834	5,792	707,998 12 10
1835	5,780	706,237 13 4

Note.—This return does not include expectants or the revenue police force in Ireland.

Excise Office, London,
17th June, 1836.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 13.

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed, in the Department of Excise for the United Kingdom, in the Year 1797, and in the Years 1805, 1810, 1815, 1819, 1827, and 1833, shewing the Increase of the Establishment in each of those compared with the Year 1797, together with an Abstract of the same.

England.

Ranks.	1797.		1805.		1810.		1815.		1819.		1827.		1833.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
BOARD.														
Chairman	2	2,950 16 0	2	3,350 16 0	2	3,350 16 0	2	3,350 16 0	2	4,000 0 0	1	2,000 0 0	1	2,000 0 0
Deputy	..	..	..	..	..	..	..	..	..	..	1	1,700 0 0	1	1,700 0 0
Commissioners	7	6,827 16 0	7	8,227 16 0	7	8,227 16 0	7	8,227 16 0	7	9,800 0 0	11	15,500 0 0	5	6,000 0 0
SECRETARY'S DEPARTMENT.														
Secretary	1	603 11 6	1	753 11 6	1	1,500 0 0	1	1,500 0 0	1	1,500 0 0	1	1,500 0 0	1	1,500 0 0
Under Secretary	..	..	..	..	..	..	..	..	..	..	1	800 0 0	1	800 0 0
Assistant Secretaries	..	..	..	..	..	..	..	..	..	..	2	1,050 0 0	2	1,050 0 0
Clerks	5	480 0 0	5	790 0 0	6	1,250 0 0	6	1,250 0 0	6	1,250 0 0	17	3,510 0 0	16	3,410 0 0
CORRESPONDENT'S DEPARTMENT.														
Correspondent	1	220 0 0	1	335 0 0	1	500 0 0	1	500 0 0	1	500 0 0	1	500 0 0	1	500 0 0
Assistants	5	575 1 0	6	871 16 0	6	1,240 0 0	8	1,520 0 0	8	1,520 0 0	8	1,520 0 0	8	1,520 0 0
Clerks	5	346 2 6	5	481 2 6	5	690 0 0	5	690 0 0	5	690 0 0	5	690 0 0	5	690 0 0
SOLICITORS.														
Solicitor for Exchequer Prosecutions	2	..	2	..	2	..	2	..	2	..	2			
Solicitor for the Summary Jurisdiction and Criminal Proceedings	1	..	1	..	1	..	1	..	1	.	1			
Solicitor	..	..	..	..	..	..	..	..	..	..	..	..	1	2,500 0 0
Assistant Solicitor	..	..	..	..	..	..	..	..	..	..	..	..	1	1,000 0 0
Clerks	..	..	..	..	..	..	..	..	..	..	..	..	10	1,980 0 0
Messenger	..	..	..	..	..	..	..	..	..	.	..	..	1	60 0 0
REGISTER'S OFFICE.														
Register	1	296 5 0	1	405 5 0	1	400 5 0	1	400 5 0	1	400 5 0	1	400 5 0	1	200 0 0
Deputy	1	108 0 0	1	178 0 0	1	289 0 0								
Clerks	2	97 10 0	2	137 10 0	2	172 10 0	3	380 0 0	3	380 0 0	2	290 0 0	1	110 0 0
DOORKEEPERS, &c.														
Doorkeepers, &c.	2	136 10 0	2	166 10 0	2	166 10 0	2	200 0 0	2	200 0 0	3	300 0 0	3	300 0 0
Letterman	1	58 10 0	1	78 10 0	1	78 10 0	1	78 10 0	1	78 10 0	1	78 10 0		
Messengers	7	409 10 0	7	549 10 0	7	549 10 0	7	549 10 0	7	549 10 0	7	549 10 0	6	471 0 0

COMMISSIONERS OF APPEALS.																						
Commissioners of Appeals	5	825	0	0	5	825	0	0	5	825	0	0	5	825	0	0	5	825	0	0	4	660	0	0
Register	1	97	10	0	1	97	10	0	1	97	10	0	1	97	10	0	1	97	10	0	1	97	10	0
Messenger	1	40	0	0	1	40	0	0	1	40	0	0	1	40	0	0	1	40	0	0				
Doorkeeper	1	40	0	0	1	40	0	0	1	40	0	0	1	40	0	0	1	40	0	0				
ACCOUNTANTS.																						
General Accountants	8	1,887	0	0	9	2,492	5	0	9	3,480	0	0	9	3,480	0	0	9	3,480	0	0	8	3,180	0	0	6	2,450	0	0
Accountants	34	3,483	15	0	35	4,604	10	0	38	6,660	0	0	38	6,660	0	0	37	6,490	0	0	33	5,970	0	0	26	4,780	0	0
Assistant Accountants	30	2,106	0	0	30	2,596	0	0	26	3,210	0	0	29	3,600	0	0	29	3,600	0	0	24	2,840	0	0	20	2,030	0	0
COMPTROLLER-GENERAL OF ACCOUNTS.																						
Comptroller-General	1	495	18	7¾	1	495	18	7¾	1	495	18	8	1	495	18	8	1	495	18	8	1	495	18	8				
Deputy	1	291	16	4¼	1	399	16	4¼	1	500	0	0	1	600	0	0	1	600	0	0	1	600	0	0	1	600	0	0
Clerks	34	2,092	2	6	34	2,932	2	6	34	3,910	0	0	34	4,000	0	0	34	4,000	0	0	34	3,960	0	0	33	3,880	0	0
AUDITOR'S OFFICE.																						
Auditor	1	561	5	0	1	561	5	0	1	600	0	0	1	600	0	0	1	800	0	0	1	800	0	0	1	800	0	0
Assistant	1	157	5	0	1	187	5	0	1	200	0	0	1	200	0	0	1	200	0	0	1	300	0	0	1	300	0	0
Clerks	5	275	0	0	6	636	10	0	6	650	0	0	6	650	0	0	6	650	0	0	6	700	0	0	6	700	0	0
HIDE AUDITOR'S OFFICE.																						
Hide Auditor	1	194	0	0																		
Clerks	2	120	0	0																		
RECEIVER-GENERAL'S OFFICE.																						
Receiver-General	1	1,225	12	6	1	2,000	0	0	1	2,000	0	0	1	2,000	0	0	1	2,000	0	0	1	1,500	0	0	1	1,500	0	0
Clerks	5	617	15	0	5	787	15	0	5	1,150	0	0	5	1,150	0	0	5	1,200	0	0	6	1,300	0	0	7	1,420	0	0
Receivers	5	456	5	0	5	564	5	0	5	660	0	0	5	660	0	0	5	860	0	0	5	860	0	0	3	640	0	0
Billmen	3	137	0	0	3	180	0	0	3	210	0	0	3	210	0	0	3	210	0	0	3	210	0	0	1	70	0	0
COMPTROLLER OF THE CASH.																						
Comptroller of the Cash	1	427	10	0	1	600	10	0	1	600	10	0	1	600	10	0	1	600	10	0	1	600	10	0	1	600	10	0
Clerks	2	229	5	0	2	289	5	0	2	340	0	0	2	386	0	0	2	386	0	0	2	386	0	0	2	386	0	0
SECURITY OFFICE.																						
Clerk of the Securities	1	185	0	0	1	235	0	0	1	450	0	0	1	450	0	0	1	450	0	0	1	450	0	0	1	600	0	0
Assistant	..	..			..	..			..	..			1	250	0	0	1	250	0	0	1	250	0	0	1	300	0	0
Clerks	4	224	5	0	5	431	0	0	5	630	0	0	5	630	0	0	5	630	0	0	5	630	0	0	6	770	0	0
CLERK OF PETTY INCIDENTS.																						
Clerk of the Petty Incidents	1	78	0	0	1	118	0	0	1	180	0	0	1	180	0	0	1	180	0	0				
Assistant	1	58	10	0	1	92	12	6	1	120	0	0	1	120	0	0	1	120	0	0				

APPENDIX No. 13—*continued.*

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Department of Excise for the United Kingdom—continued.

ENGLAND.

RANKS.	1797.		1805.		1810.		1815.		1819.		1827.		1833.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
STOREKEEPER'S DEPARTMENT.														
Storekeeper	1	168 0 0	1	188 0 0	1	300 0 0	1	300 0 0	1	300 0 0	1	300 0 0	1	300 0 0
Clerks	4	312 9 6	4	445 9 6	4	530 0 0	6	710 0 0	7	800 0 0	5	640 0 0	5	640 0 0
Superintending Clerk of the Porters	1	78 5 0	1	98 5 0	1	120 0 0	1	120 0 0	1	120 0 0				
Porters	4	173 15 0	4	228 15 0	4	295 0 0	4	295 0 0	4	295 0 0	4	295 0 0	4	295 0 0
WAREHOUSE FOR SEIZED GOODS.														
Warehousekeepers	2	117 0 0	2	152 0 0	2	236 7 0	2	336 7 0	2	236 7 0	1	136 10 0	1	136 10 0
Assistant	..	..	..	..	1	78 0 0	1	78 0 0	1	78 0 0	1	78 0 0	2	158 0 0
PERMIT PRINTING-OFFICE.														
Inspector of Permit Printing Paper	1	138 15 0	1	158 15 0	1	158 15 0	1	158 15 0	1	158 15 0	1	158 15 0	1	158 15 0
Inspector of the Permit Printing Rooms	1	48 15 0	1	78 15 0	1	90 0 0	1	90 0 0	1	90 0 0	1	90 0 0	1	90 0 0
PERMIT EXAMINER'S OFFICE.														
Principal Permit Examiner	1	87 15 0	1	117 15 0	1	150 0 0	1	150 0 0	1	150 0 0	1	150 0 0	1	150 0 0
Permit Examiners	10	614 5 0	12	990 15 0	12	1,130 0 0	12	1,130 0 0	12	1,130 0 0	15	1,440 0 0	15	1,420 0 0
BREWERY EXAMINER'S OFFICE.														
Principal Brewery Examiner	1	87 15 0	1	87 15 0	1	120 0 0	1	120 0 0	1	120 0 0				
Examiners	6	330 10 6	6	381 10 6	6	570 0 0	6	570 0 0	6	570 0 0				
CANDLE EXAMINER'S OFFICE.														
Principal Candle Examiner	1	87 15 0	1	87 15 0	1	120 0 0	1	120 0 0	1	120 0 0				
Candle Examiners	6	321 15 0	6	381 15 0	6	570 0 0	6	570 0 0	6	570 0 0				
GENERAL ENTRY OFFICE.														
Chief Clerk of the Entries	1	68 5 0	1	98 5 0	1	150 0 0	1	150 0 0	1	150 0 0	1	150 0 0		
Clerks of the Entries	6	351 0 0	6	451 0 0	6	640 0 0	6	640 0 0	5	555 0 0	5	555 0 0		

DIARY OFFICE.																							
Clerk of the Diaries	1	148	0	0	1	158	15	0	1	170	0	0	1	170	0	0	1	170	0	0	1	170	0	0
Assistants	2	165	6	0	2	248	10	0	2	290	0	0	2	290	0	0	2	290	0	0	3	430	0	0	3	430	0	0
HOUSEKEEPER'S DEPARTMENT.																												
Housekeeper	1	165	0	0	1	145	0	0	1	145	0	0	1	145	0	0	1	145	0	0	1	200	0	0	1	200	0	0
Deputy	1	111	0	0	1	141	0	0	1	141	0	0	1	200	0	0	1	200	0	0								
Porter at the Gate	1	40	0	0	1	50	0	0	1	50	0	0	1	50	0	0	1	50	0	0	1	50	0	0	1	50	0	0
Yard-keeper	1	40	0	0	2	100	0	0	2	100	0	0	1	50	0	0	1	50	0	0	1	50	0	0	1	50	0	0
Watchmen	10	408	15	0	13	650	0	0	13	650	0	0	13	650	0	0	13	650	0	0	13	650	0	0	9	450	0	0
Fire-lighters	8	340	0	0	8	400	0	0	8	480	0	0	8	480	0	0	8	480	0	0	9	540	0	0	10	600	0	0
SURVEYING-GENERAL-EXAMINERS' DEPARTMENT.																												
General Examiners	4	592	0	0																								
Standing Examiners	2	117	0	0																								
Surveying-General-Examiners — 1st Class	..	..			20	3,700	0	0	20	5,000	0	0	30	7,500	0	0	3	1,550	0	0	6	3,050	0	0	6	3,050	0	0
Surveying-General-Examiners — 2d do.	..	..			..	..			..	..			..	..			7	2,500	0	0	13	4,600	0	0	17	6,000	0	0
Surveying-General-Examiners — 3d do.	..	..			..	..			..	..			..	..			3	950	0	0	6	1,850	0	0	5	1,550	0	0
Surveying-General-Examiners — 4th do.	..	..			..	..			..	..			..	..			9	2,250	0	0	25	7,500	0	0	20	5,450	0	0
Examiners	24	1,989	0	0	24	2,349	0	0	24	3,600	0	0	40	6,000	0	0	40	6,000	0	0	40	6,000	0	0	62	9,300	0	0
Sorter of old Books	1	50	0	0	1	60	0	0	1	80	0	0	1	80	0	0	1	80	0	0	1	80	0	0	1	80	0	0
PORT OF LONDON.																												
COLLECTOR'S OFFICE.																												
Collector	1	231	5	0	1	281	5	0	1	600	0	0	1	600	0	0	1	600	0	0								
Clerks	5	307	2	6	5	357	2	6	5	577	2	6	5	577	2	6	5	577	2	6								
WATER-GUARD.																												
Inspector of the River	1	185	0	0	1	235	0	0	1	350	0	0	1	350	0	0	1	350	0	0								
Assistants	2	156	0	0	2	196	0	0	3	390	0	0	3	390	0	0	3	390	0	0								
Tide-Surveyors	7	477	15	0	8	706	0	0	9	1,080	0	0	9	1,080	0	0	10	1,200	0	0								
Watermen	24	960	0	0	26	1,300	0	0	30	2,100	0	0	30	2,100	0	0	32	2,240	0	0	2	140	0	0	2	140	0	0
Tidesmen — 1st List	40	2,540	0	0	43	3,160	10	0	50	4,500	0	0	50	4,510	10	5	50	4,675	0	0	1	93	10	0				
Tidesmen — 2d do.	40	1,872	0	0	43	2,657	8	0	50	4,000	0	0	50	4,283	7	8	50	4,124	0	0								
Tidesmen — 3d do.	40	1,672	0	0	43	2,442	8	0	50	3,650	0	0	50	3,450	3	1	50	3,810	0	0								
Tidesmen — 4th do.	40	1,608	0	0	43	2,158	12	0	50	3,500	0	0	50	3,645	16	8	50	3,690	0	0								
FORTITUDE CUTTER.																												
Commander	..	..			..	..			..	..			..	..			1	110	0	0								
Mate	..	..			..	..			..	..			..	..			1	60	0	0								
Deputed Mariners	..	..			..	..			..	..			..	..			2	62	8	0								
Seamen	..	..			..	..			..	..			..	..			11	286	0	0								
Boys	..	..			..	.			..	..			..	..			2	20	0	0								

APPENDIX No. 13—*continued.*

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Department of Excise for the United Kingdom—continued.

ENGLAND.

RANKS.	1797.		1805.		1810.		1815.		1819.		1827.		1833.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
OFFICERS ON THE QUAYS.														
Inspector of Imports	1	185 0 0	1	235 0 0										
Land Surveyors	2	175 10 0	2	215 10 0										
Assistant	1	48 15 0	1	58 15 0										
Port Gaugers	9	614 5 0	13	1,147 5 0										
Surveyor of the Bonded Rum Office	1	68 5 0												
Surveyor of the Bonded Rum Warehouses	1	68 5 0	2	175 10 0										
Principal Permit Writer	1	58 10 0												
Permit Writers	3	160 17 6	2	136 10 0	..	..	..	..	..	..	..	..	16	1,643 0 2
Bonded Rum Officers	5	253 10 0	12	760 10 0										
Inspector-General of Imports	..	..	1	462 10 0	1	740 0 0	1	740 0 0	1	740 0 0				
Assistants	..	..	..	..	3	832 10 0	3	832 10 0	3	832 10 0				
Port Surveyors . 1st Class	..	..	2	370 0 0	3	693 15 0	3	693 15 0	3	693 15 0	1	231 5 0	1	231 5 0
Port Surveyors . 2d do.	..	..	..	..	3	555 0 0	3	555 0 0	3	555 0 0				
Port Gaugers . 1st Class	..	..	16	1,560 0 0	6	999 0 0	6	999 0 0	6	999 0 0	1	148 0 0	1	148 0 0
Port Gaugers . 2d do.	..	..	..	..	6	888 0 0	6	888 0 0	6	888 0 0	..	..	1	129 10 0
Port Gaugers . 3d do.	..	..	..	..	6	777 0 0	6	777 0 0	6	777 0 0	1	129 10 0		
Import Officers . 1st Class	..	..	12	936 0 0	20	2,220 0 0	20	2,220 0 0	20	2,220 0 0	18	1,998 0 0	4	444 0 0
Import Officers . 2d do.	..	..	12	819 0 0	20	2,035 0 0	20	2,035 0 0	20	2,035 0 0				
Import Officers . 3d do.	..	..	..	..	20	2,000 0 0	20	2,000 0 0	20	2,000 0 0	2	200 0 0	1	100 0 0
Sample Drawers	..	..	1	68 5 0	3	263 5 0	3	263 5 0	3	263 5 0	1	87 15 0	1	87 15 0
Weighers	..	..	..	..	..	..	..	..	24	2,040 0 0				
Gate-keepers at the East-India Docks														
Watchmen, Port Office, Tower Hill	..	..	..	..	..	..	3	195 0 0	3	195 0 0	3	195 0 0		
Fire-lighters, do.	..	..	..	..	..	..	3	180 0 0	3	180 0 0	2	120 0 0		
Landing Waiters	2	107 5 0	2	117 5 0	2	177 5 0	2	177 5 0	1	88 12 6				
Coast Waiters	2	107 5 0	2	117 5 0	2	177 5 0	2	177 5 0	2	177 5 0	2	177 5 0	2	177 5 0
WATCH ON THE QUAYS, AND IN THE DOCKS AND WAREHOUSES.														
Inspectors of the Watch	3	146 5 0	3	191 5 0	3	330 0 0	3	330 0 0	4	440 0 0				
Watchmen . 1st List	12	768 0 0	12	828 0 0	24	2,112 0 0	24	2,136 0 0	24	2,136 0 0	8	704 0 0	8	712 0 0
Watchmen . 2d do.	12	648 0 0	12	708 0 0	24	1,872 0 0	24	1,872 0 0	24	1,872 0 0	2	156 0 0	1	79 0 0
Watchmen . 3d do.	12	528 0 0	12	588 0 0	24	1,632 0 0	24	1,632 0 0	48	3,264 0 0	5	340 0 0	5	345 0 0

WAREHOUSE FOR SEIZED GOODS.																						
Warehousekeeper	1	97	10	0	1	97	10	0	1	112	10	0	1	112	10	0	1	112	10	0		
Assistants	1	48	15	0	1	48	15	0	2	148	15	0	2	148	15	0	2	148	15	0		
Locker	..	..			..	..			1	70	0	0	1	70	0	0	1	70	0	0		
Porter	..	..			..	..			1	50	0	0	1	50	0	0	1	50	0	0		
TOBACCO WAREHOUSE.																						
Surveyor	1	138	15	0	1	168	15	0	1	218	15	0	1	218	15	0	1	300	0	0		
Assistant	..	..			..	..			..	..			..	..			1	150	0	0		
Chief Warehousekeepers	3	277	17	6	3	322	17	6	3	352	17	6	3	352	17	6						
Warehousekeepers	4	358	16	0	4	430	16	0	4	470	16	0	4	470	16	0	8	941	12	0	2	235	8	0
Landing Officers	..	..			..	..			..	..			..	..			2	200	0	0		
Lockers	2	113	2	0	2	127	2	0	2	137	2	0	2	137	2	0	3	255	0	0		
Weighers	..	..			..	..			..	..			..	..			12	1,020	0	0		
Sample Drawer	..	..			..	..			..	..			..	..			1	87	15	0		
Gatekeepers	..	..			..	..			..	..			..	..			2	160	0	0		
Watchmen	..	..			..	..			..	..			..	..			2	130	0	0		
Fire-lighter and Porter	1	40	0	0	1	50	0	0	1	55	0	0	1	55	0	0	1	55	0	0		
TEA WAREHOUSES.																						
Inspector of Inland Duties on Tea	1	362	10	0	1	362	10	0	1	362	10	0	1	362	10	0	1	362	10	0	1	362	10	0
Deputy	1	..			1	..			1	50	0	0	1	130	0	0	1	130	0	0	1	130	0	0
Surveyor-General	..	..			..	..			..	..			1	250	0	0	1	300	0	0	1	300	0	0
Surveyors	2	195	0	0	2	235	0	0	2	275	0	0	2	275	0	0	2	275	0	0	2	275	0	0
Warehousekeepers	10	897	0	0	17	1,831	5	0	17	2,001	5	0	23	2,707	15	0	33	3,885	15	0	33	3,885	15	0
Lockers	21	1,187	11	0	21	1,334	11	0	23	1,576	13	0	28	1,919	8	0	39	3,315	0	0	39	3,315	0	0
Weighers	..	..			..	..			..	..			..	..			8	680	0	0	8	680	0	0
Register of Tea Sales	1	58	10	0	1	89	14	0	1	89	14	0	1	89	14	0	1	89	14	0	1	130	0	0
Surveyor of Coffee Roasting-houses	1	78	0	0	1	158	0	0	1	158	0	0										
Roasting Clerks	8	468	0	0	8	588	0	0	8	628	0	0										
Coffee Roasters	16	720	0	0	16	800	0	0	8	440	0	0										
Labourers	4	140	0	0	4	160	0	0	2	90	0	0										
Register of Cocoa																						
Assistant																						
Stamper																						
Paster																						
Paste-maker																						
EXPORT DEPARTMENT.																						
Export Surveyors	2	117	0	0	2	117	0	0	3	274	5	0	3	274	5	0	3	274	5	0	2	117	0	0
Assistants	2	97	10	0	2	97	10	0	2	97	10	0	2	97	10	0	2	97	10	0	2	97	10	0
Export Officers	35	1,876	17	6	37	2,539	2	6	47	4,400	7	6	47	4,400	7	6	47	4,400	7	6	41	3,838	12	6
LONDON SURVEYING ESTABLISHMENT.																						
Inspector-General	1	254	5	0																		
Clerk	1	58	10	0																		

APPENDIX No. 13—*continued.*

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Department of Excise for the United Kingdom—continued.

ENGLAND.

RANKS.	1797.		1805.		1810.		1815.		1819.		1827.		1833.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
General Surveyors	12	1,572 10 0	12	1,932 10 0	12	2,900 0 0	12	2,900 0 0	12	2,900 0 0	12	2,900 0 0	9	2,210 0 0
Surveyors	79	6,659 5 0	79	8,239 5 0	78	11,420 0 0	80	11,720 0 0	80	11,720 0 0	49	7,190 0 0	42	6,200 0 0
Town Examiners	..	..	..	..	..	..	..	..	..	..	8	920 0 0	8	920 0 0
Principal Officers	99	6,756 15 0	98	8,158 10 0	98	11,270 0 0	99	11,385 0 0	99	11,385 0 0	97	11,155 0 0	84	9,660 0 0
Officers	258	15,093 0 0	264	19,404 0 0	264	26,400 0 0	273	27,300 0 0	272	27,200 0 0	211	21,100 0 0	154	15,400 0 0
Assistants	94	4,428 15 0	97	5,750 0 0	110	9,900 0 0	111	9,990 0 0	111	9,990 0 0	82	7,380 0 0	84	7,560 0 0
Expectants														
Principal Permit Writers	..	..	..	..	..	..	..	..	..	..	13	1,710 0 0	13	1,710 0 0
Permit Writers	119	5,986 10 0	122	7,219 15 0	124	9,798 5 0	126	11,340 0 0	128	11,520 0 0	154	13,860 0 0	140	12,600 0 0
Private Permit Writers	4	351 0 0	4	351 0 0	4	371 0 0	4	371 0 0	3	278 5 0	3	278 5 0	3	278 5 0
COUNTRY ESTABLISHMENT.														
Collectors	54	14,824 0 0	55	17,095 0 0	56	20,346 0 0	58	21,056 0 0	59	21,392 0 0	59	23,750 0 0	55	21,950 0 0
Supernumerary Collectors	2	156 0 0	2	196 0 0	2	296 0 0	2	296 0 0	2	296 0 0	2	296 0 0	2	296 0 0
Clerks	58	3,302 17 6	61	4,793 2 6	66	9,123 10 0	69	9,543 10 0	70	9,683 10 0	65	9,033 10 0	60	8,358 10 0
Supervisors	276	32,499 0 0	284	39,121 0 0	292	58,400 0 0	308	61,600 0 0	315	63,000 0 0	331	66,200 0 0	315	63,000 0 0
Distillery Surveyors	2	195 0 0	2	235 0 0	1	157 10 0	1	157 10 0	1	157 10 0				
Division Officers	1,034	65,917 10 0	1,143	90,011 5 0	1,228	122,800 0 0	1,321	132,100 0 0	1,348	134,800 0 0	1,294	129,400 0 0	1,029	100,900 0 0
Ride Officers	1,451	85,246 5 0	1,466	108,117 0 0	1,498	149,800 0 0	1,541	154,100 0 0	1,555	155,500 0 0	1,579	157,900 0 0	1,525	152,500 0 0
Permanent Assistants	108	4,893 15 0	108	6,457 10 0	80	6,800 0 0	51	4,335 0 0	57	4,845 0 0	53	4,505 0 0	58	4,930 0 0
Temporary do.	51	1,290 0 0	51	1,521 17 6	36	1,530 0 0	24	1,040 0 0	21	912 10 0	18	765 0 0	5	212 10 0
Supernumeraries	54	3,078 0 0	55	3,795 0 0	56	2,912 0 0	57	2,964 0 0	58	3,016 0 0	56	2,912 0 0	53	2,756 0 0
Expectants														
Permit Writers	62	3,032 5 0	73	4,308 5 0	81	5,985 19 8	84	7,140 0 0	86	7,310 0 0	105	8,925 0 0	98	8,330 0 0
Coffee Roasters	3	130 0 0	3	150 0 0										
OUT PORTS.														
BRISTOL.														
Port Surveyor	1	68 5 0	1	88 5 0	1	148 5 0	1	148 5 0	1	148 5 0				
Gaugers	1	58 10 0	1	73 10 0	1	128 10 0	2	257 0 0	2	257 0 0	1	128 10 0	1	120 0 0
Tobacco Warehousekeeper	2	136 10 0	1	78 5 0	1	93 5 0	4	414 0 0	6	621 0 0	1	103 10 0		
Warehousekeeper on Spirits, Wine, &c.	1	58 10 0	2	147 0 0	2	207 0 0	1	93 5 0	1	117 14 0	..	..	1	85 0 0
Locker of Rum and Coffee	1	48 15 0	1	58 15 0	1	68 15 0	1	68 15 0	1	68 15 0				
Locker of Tobacco	..	..	..	..	..	..	..	..	1	85 0 0				

Weigher	..	..	..	..	..	..	..	1	85 0 0									
Export Surveyor	1	58 10 0	1	58 10 0	1	78 10 0	1	78 10 0	1	78 10 0	1	180 0 0	1	180 0 0				
Assistant	..	..	..	..	1	97 10 0	1	97 10 0	1	97 10 0	1	97 10 0						
Officers	6	292 10 0	6	382 10 0	7	621 5 0	7	621 5 0	8	710 0 0	6	532 10 0	5	443 15 0				
CHESTER.																		
Export Surveyor	1	48 15 0	1	63 15														
HULL.																		
Port and Export Surveyor	1	68 5 0	..	..	..	..	1	185 0 0	1	185 0 0	1	185 0 0						
Gauger and Warehouse-keeper	..	..	..	..	2	203 10 0	2	203 10 0	2	296 0 0								
Export Officers	3	146 5 0	3	191 5 0	3	266 5 0	3	266 5 0	4	355 0 0	3	266 5 0	1	88 15 0				
LANCASTER.																		
Port Surveyor	1	68 5 0	1	91 12 0	..	..	1	148 5 0	1	148 5 0								
Export Officers	1	48 15 0																
LIVERPOOL.																		
Inspector	..	..	..	..	1	370 0 0	1	370 0 0	1	370 0 0								
Port Surveyors	1	68 5 0	1	88 5 0	2	370 0 0	2	370 0 0	2	370 0 0	1	185 0 0	1	185 0 0				
Assistant Surveyors	1	63 7 6	1	78 7 6														
Gaugers	1	58 10 0	1	73 10 0	2	296 0 0	3	444 0 0	3	444 0 0	1	148 0 0	1	148 0 0				
Port Officers { 1st Class	..	..	..	..	6	777 0 0	6	777 0 0	6	777 0 0	3	388 10 0	2	259 0 0				
Port Officers { 2d do.	..	..	..	..	6	666 0 0	6	666 0 0	6	666 0 0	..	..	1	111 0 0				
Port Officers { 3d do.	..	..	..	..	6	585 0 0	6	585 0 0	6	585 0 0	1	97 10 0	1	97 10 0				
Sample Drawer	..	..	..	..	1	78 0 0	1	78 0 0	1	78 0 0								
Tobacco Warehouse-keeper, &c.	2	136 10 0	3	234 15 0	3	356 5 0	3	356 5 0	3	356 5 0								
Warehouse-keeper on Rum, &c.	1	58 10 0	1	73 10 0														
Assistant do.	1	48 15 0	4	255 0 0														
Locker on Rum, &c.	1	40 0 0	1	60 0 0														
Export Surveyor	1	48 15 0	1	48 15 0	1	48 15 0	1	48 15 0	1	48 15 0	1	48 15 0						
Assistant	..	..	1	48 15 0	1	68 15 0	1	68 15 0	1	68 15 0	1	180 0 0	1	180 0 0				
Export Officers	4	195 0 0	8	510 0 0	16	1,420 0 0	16	1,420 0 0	16	1,420 0 0	16	1,420 0 0	10	887 10 0				
MANCHESTER.																		
Export Surveyor	1	58 10 0	1	78 10 0	1	98 10 0	1	98 10 0	1	200 0 0	1	200 0 0						
Export Officers	2	97 10 0	2	127 10 0	2	177 10 0	3	266 5 0	10	887 10 0	10	887 10 0						
NEWCASTLE.																		
Port Surveyor	..	..	..	..	..	..	1	185 0 0	1	185 0 0	1	185 0 0						
Gauger	..	..	..	..	..	..	..	..	1	148 0 0								
Warehouse-keeper	..	..	..	..	..	..	..	..	1	100 0 0								
Export Officers	..	..	..	..	..	..	3	266 5 0	4	355 0 0	4	355 0 0	2	177 10 0				
PLYMOUTH.																		
Gauger	..	..	..	..	1	120 0 0	1	120 0 0	1	120 0 0	..	..	1	100 0 0				

APPENDIX No. 13—*continued.*

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Department of Excise for the United Kingdom—continued.

ENGLAND.

RANKS.	1797. Number of Persons in each Class.	1797. Amount of Salaries of each Class.	1805. Number of Persons in each Class.	1805. Amount of Salaries of each Class.	1810. Number of Persons in each Class.	1810. Amount of Salaries of each Class.	1815. Number of Persons in each Class.	1815. Amount of Salaries of each Class.	1819. Number of Persons in each Class.	1819. Amount of Salaries of each Class.	1827. Number of Persons in each Class.	1827. Amount of Salaries of each Class.	1833. Number of Persons in each Class.	1833. Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
WATER GUARD.														
Tide Surveyors	15	877 10 0	15	1,177 10 0	15	2,100 0 0	18	2,520 0 0	18	2,520 0 0				
Tidesmen	48	1,920 0 0	49	2,450 0 0	68	6,120 0 0	80	7,200 0 0	80	7,200 0 0				
Boatmen	66	2,640 0 0	67	3,350 0 0	67	4,020 0 0	73	4,380 0 0	73	4,380 0 0				
CRUIZERS.														
Commanders	9	526 10 0	9	706 10 0	9	886 10 0	8	800 0 0	8	1,000 0 0				
1st Mates	9	360 0 0	9	450 0 0	9	630 0 0	8	480 0 0	8	540 0 0				
2d Mates	..	..	9	225 0 0	9	315 0 0	8	400 0 0	6	240 0 0				
Deputed Mariners	..	..	..	..	..	..	18	675 0 0	22	686 8 0				
Cooks and Seamen	93	1,860 0 0	109	2,725 0 0	117	3,510 0 0	86	2,795 0 0	169	4,394 0 0				
Boys	..	..	..	..	..	..	8	80 0 0	30	300 0 0				
Periodical Augmentations	..	..	..	..	..	..	..	13,980 0 0	..	15,160 0 0	..	14,754 17 4	..	10,681 11 2
	4,777	323,671 7 0	5,067	422,878 0 0	5,318	587,774 4 10	5,509	630,786 8 0	5,798	654,781 4 2	4,790	594,196 11 6	4,286	529,094 11 4
Establishment in 1797			4,777	323,671 7 0	4,777	323,671 7 0	4,777	323,671 7 0	4,777	323,671 7 0	4,777	323,671 7 0	4,777	323,671 7 0
Increase			290	99,206 13 0	541	264,102 17 10	732	307,115 1 0	1,021	331,109 17 2	13	270,525 4 6	Decrease in the Number 491	205,423 4 4

SCOTLAND.

BOARD.														
Chairman	..	..	..	..	1	1,207 15 0	1	1,228 15 0	1	1,528 15 0				
Commissioners	5	3,038 15 0	5	4,038 15 0	4	3,231 0 0	4	3,315 0 0	4	4,115 0 0				
Assistant Commissioners	..	..	..	..	..	..	..	..	..	..	2	2,000 0 0		
SECRETARY'S OFFICE.														
Secretary	1	567 15 0	1	690 0 0	1	690 0 0	1	1,000 0 0	1	1,000 0 0	1	800 0 0		
Clerks	3	566 12 0	3	630 0 0	4	960 0 0	6	1,680 0 0	6	1,680 0 0	8	1,960 0 0		
CORRESPONDENT'S OFFICE.														
Correspondent (see IRELAND)														
Clerks	..	..	..	..	..	..	..	..	..	..	..	..	5	1,050 0 0

	1st Establishment		2nd Establishment		3rd Establishment		4th Establishment		5th Establishment		6th Establishment		7th Establishment		8th Establishment	
SOLICITORS' OFFICE.																
Solicitors	2	1,050 0 0	2	1,450 0 0	2	1,800 0 0	2	1,800 0 0	2	1,800 0 0	2	1,800 0 0	1	1,750 0 0	1	1,500 0 0
Assistant	1	80 0 0														
Clerks	2	210 0 0	..	..	..	..	..	..	..	..	..	..	5	900 0 0	4	810 0 0
AGENTS.																
Agent in London	1	50 0 0	1	50 0 0	1	50 0 0	1	50 0 0	1	50 0 0	1	50 0 0				
Agent before the Supreme Court, Scotland	1	50 0 0	1	50 0 0	1	80 0 0	1	80 0 0	1	80 0 0	1	80 0 0	1	80 0 0		
CASHIER'S OFFICE.																
Cashier	1	2,596 3 11	1	3,211 0 9	1	3,211 0 4	1	2,000 0 0	1	2,000 0 0	1	2,000 0 0	1	2,000 0 0		
Deputy	1	685 1 0	1	240 0 0	1	240 0 0	1	530 0 0	1	530 0 0	1	530 0 0	1	530 0 0		
Clerks	2	120 0 0	2	120 0 0	2	120 0 0	3	400 0 0	3	400 0 0	3	400 0 0	3	400 0 0		
AUDITOR'S OFFICE.																
Auditor	1	368 10 0	1	368 10 0	1	500 0 0	1	500 0 0	1	500 0 0	1	500 0 0	1	500 0 0		
Deputy	1	245 10 0	1	245 10 0	1	200 0 0	1	200 0 0	1	200 0 0	1	200 0 0	1	200 0 0		
Clerks	3	156 3 6	3	156 0 0	2	170 0 0	2	170 0 0	2	170 0 0	2	170 0 0	2	170 0 0		
COMPTROLLER'S OFFICE.																
Comptroller	1	412 0 0	1	616 0 0	1	620 0 0	1	416 0 0	1	416 0 0	1	416 0 0	1	416 0 0		
Deputies	1	214 0 0	..	..	..	..	1	204 0 0	2	384 0 0	2	424 0 0				
Clerks	7	434 0 0	8	604 0 0	8	770 0 0	8	770 0 0	7	590 0 0	7	550 0 0				
SECURITY OFFICE.																
Clerk of the Securities	..	..	..	..	..	..	..	..	..	..	1	250 0 0				
ACCOUNTANT'S DEPARTMENT.																
General Accountants	2	487 0 0	2	700 0 0	2	700 0 0	2	700 0 0	2	700 0 0	2	700 0 0	1	450 0 0		
Accountants	11	1,411 14 10	13	1,940 0 0	12	1,800 0 0	16	2,427 0 0	17	2,667 0 0	17	2,667 0 0	10	1,710 0 0		
STORE OFFICE.																
Storekeepers	2	75 0 0	1	55 0 0	1	55 0 0	1	200 0 0	1	200 0 0	1	200 0 0				
Assistant	..	..	1	50 0 0	1	50 0 0	1	50 0 0	1	50 0 0	1	50 0 0				
Inspector	1	40 0 0	1	40 0 0	1	40 0 0	2	30 0 0								
Packer	1	10 0 0	1	20 0 0	1	20 0 0	..	..	1	20 0 0	1	15 0 0				
Porter	1	1 1 0	1	10 0 0	1	10 0 0	1	20 0 0	1	20 0 0	1	20 0 0				
HOUSEKEEPER'S DEPARTMENT.																
Housekeeper	1	60 0 0	1	100 0 0	1	100 0 0	1	100 0 0	1	100 0 0	1	100 0 0	1	100 0 0		
Doorkeepers	10	360 0 0	12	650 0 0	10	585 0 0	8	695 0 0	7	625 0 0	4	415 0 0				
Coal-porter	1	26 2 0	1	38 3 0	1	45 0 0	1	45 0 0	1	60 0 0	1	30 0 0	1	35 0 0		
Gardener	..	..	1	45 0 0	1	45 0 0	1	45 0 0								

APPENDIX No. 13—*continued.*

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Department of Excise for the United Kingdom—continued.

SCOTLAND.

RANKS.	1797.		1805.		1810.		1815.		1819.		1827.		1833.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
GENERAL EXAMINER'S DEPARTMENT.														
General Examiner	1	161 0 0	1	240 0 0	1	210 0 0	1	210 0 0	1	210 0 0				
Diary Clerks	1	65 0 0	1	85 0 0	1	160 0 0	2	400 0 0	2	400 0 0	1	200 0 0		
Permit Examiners	1	120 0 0	1	165 0 0	1	165 0 0	2	300 0 0	2	300 0 0	2	300 0 0		
Assistant do.	1	30 0 0	1	75 0 0	1	150 0 0								
Perpetual Examiner	1	60 0 0												
Examiners	7	385 0 0	10	750 0 0	15	1,125 0 0	11	1,210 0 0	12	1,320 0 0	10	1,100 0 0		
Entry-keeper	..	..	..	..	..	..	1	5 0 0	1	5 0 0				
SURVEYING ESTABLISHMENT.														
General Supervisors	3	534 10 0	3	895 0 0	4	1,200 0 0	4	880 0 0	6	1,320 0 0				
General Surveyor	1	217 10 0	1	257 10 0	1	267 10 0	1	270 0 0	1	270 0 0				
Collectors	15	1,565 0 0	11	1,500 0 0	16	2,135 0 0	18	8,500 0 0	18	8,650 0 0	15	6,600 0 0	16	6,850 0 0
Clerks	14	415 0 0	12	530 0 0	18	815 0 0	19	1,900 0 0	18	1,800 0 0	16	1,600 0 0	18	2,590 0 0
Surveyors	7	595 0 0	4	442 0 0										
Supervisors	40	3,975 0 0	44	4,470 0 0	56	7,063 0 0	65	10,400 0 0	71	11,360 0 0	70	11,200 0 0	74	14,800 0 0
Officers	430	21,808 0 0	473	31,275 0 0	580	44,570 0 0	555	49,950 0 0	541	48,725 0 0	660	54,540 0 0	597	59,700 0 0
Assistants	5	175 0 0	5	325 0 0	..	..	10	750 0 0	65	4,605 0 0	75	2,100 0 0	48	4,080 0 0
Supernumeraries	12	420 0 0	11	715 0 0	17	1,275 0 0	17	1,275 0 0	15	1,125 0 0	15	1,350 0 0	15	780 0 0
Permit Writers	..	..	2	150 0 0	..	..	19	1,900 0 0	17	1,360 0 0	23	1,840 0 0	21	1,785 0 0
OUT-PORTS.														
PORT OFFICERS.														
Port Collectors	2	140 0 0	2	370 0 0	2	240 0 0	2	1,200 0 0	2	1,200 0 0				
Clerks	3	100 0 0	2	100 0 0	2	100 0 0	2	200 0 0	2	200 0 0				
Surveyors	4	220 0 0	3	363 0 0	4	429 0 0	3	650 0 0	3	650 0 0				
Officers	8	460 0 0	10	770 0 0	13	845 0 0	22	2,305 0 0	16	1,855 0 0				
Tobacco Warehouse-keepers	8	340 0 0	3	183 0 0	3	375 0 0								
Tidesmen	..	..	11	660 0 0	12	645 0 0	14	1,040 0 0	11	630 0 0				
Boatmen	5	150 0 0	7	350 0 0	13	650 0 0	7	350 0 0	7	350 0 0	..	..	6	150 0 0
CUTTERS AND BOATS.														
Commanders	8	467 0 0	12	1,062 1 8	12	1,054 3 4	6	1,080 0 0	8	955 0 0	3	300 0 0	2	240 0 0
Mates	10	360 10 0	17	815 3 4	19	856 15 10	8	560 0 0	12	715 0 0	3	170 0 0	3	170 0 0

Carpenters	5	130 0 0	6	182 10 0	9	375 0 0	6	250 0 0	2	62 11 4										
Clerks	4	120 0 0	4	182 10 0	5	223 2 6	2	91 5 0												
Deputed Mariners	..	..	..	..	..	..	..	..	..	..	5	156 8 4	5	156 8 4						
Boatswains	4	192 0 0	6	164 5 0	5	187 10 0	5	187 10 0	1	31 5 8										
Gunners	5	120 0 0	7	193 12 1	6	225 0 0	5	187 10 0	2	62 11 4										
Seamen	238	4,296 19 8	396	7,449 5 0	260	6,500 0 0	175	5,687 10 0	197	4,452 14 8	37	956 11 1	42	1,094 19 6						
Boys	13	98 0 0	24	191 5 0	5	36 5 0	3	30 0 0	21	210 0 0	2	20 0 0	2	20 0 0						
Cashiers	2	120 0 0	1	80 0 0	1	80 0 0														
Agents	2	120 0 0	1	80 0 0	1	80 0 0														
Comptrollers	2	45 0 0	2	45 0 0	2	45 0 0														
Inspectors	..	..	..	..	2	45 0 0														
	926	51,320 17 11	1,160	71,234 0 10	1,150	89,427 2 0	1,054	110,424 10 0	1,121	122,709 18 0	1,004	99,559 19 5	872	98,071 7 10						
Establishment in 1797			926	51,320 17 11	926	51,320 17 11	926	51,320 17 11	926	51,320 17 11	926	51,320 17 11	926	51,320 17 11						
Increase			234	19,913 2 11	224	38,106 4 1	128	59,103 12 1	195	71,389 0 1	78	48,239 1 6	Decrease in the Number 54	46,750 9 11						

IRELAND.

BOARD.																				
Commissioners	..	..	..	..	7	6,830 15 4½	7	6,830 15 4½	7	6,380 15 4½										
Assistant Commissioners	..	..	..	..	..	..	..	..	..	..	2	2,000 0 0								
SECRETARY'S DEPARTMENT.	*																			
Secretary	..	..	..	..	2	1,292 6 1¾	2	1,292 6 1¾	2	1,292 6 1¾	1	800 0 0								
Clerks	10	956 6 1½	10	1,030 3 0¾	22	3,249 4 7½	22	3,249 4 7½	22	3,249 4 7½	6	1,680 0 0								
Correspondent for Scotland and Ireland	..	..	..	..	..	..	..	..	..	..	1	500 0 0	1	500 0 0						
Assistants to do.	..	..	..	..	..	..	..	..	..	..	4	790 0 0	10	1,760 0 0						
Clerks to do.	..	..	..	..	..	..	..	..	..	..	7	880 0 0								
Clerk to 1st Commissioner	..	..	..	..	1	92 6 1¾	1	92 6 1¾	1	92 6 1¾	1	100 0 0								
Messengers	1	27 13 10¼	1	27 13 10¼	3	158 15 4½	3	186 9 2¾	3	186 9 2¾	3	204 0 0								
LAW DEPARTMENT.																				
Solicitor (for himself and Clerks)	1	184 12 3¾	1	184 12 3¾	2	1,753 16 11	2	1,753 16 11	2	1,753 16 11										
Solicitor	..	..	..	..	..	..	..	..	..	..	1	1,750 0 0	1	1,500 0 0						
Clerks	..	..	..	..	..	..	..	..	..	..	6	990 0 0	5	1,080 0 0						
Solicitor for Casual Revenue	2	92 6 1¾	2	92 6 1¾	2	92 6 1¾	2	92 6 1¾	2	92 6 1¾	1	92 6 1¾	1	92 6 2						
Registrar of Forfeitures	1	276 18 5½	1	276 18 5½	1	276 18 5½	1	276 18 5½	1	276 18 5½	1	276 18 5½								
Attorney in Exchequer for Quit-rents	1	18 9 2¾	1	18 9 2¾	1	18 9 2¾	1	18 9 2¾	1	18 9 2¾										
Solicitor in London	..	..	..	..	1	101 10 9¼	1	101 10 9¼	1	101 10 9¼										
SECURITY OFFICE.																				
Clerk of the Securities	..	..	..	..	1	92 6 1¾	1	92 6 1¾	1	92 6 1¾	1	300 0 0								
Assistant	..	..	..	..	..	..	..	..	..	..	1	175 0 0								

* At these periods the Irish Boards of Customs and Excise were consolidated, and the expense borne upon the Customs' Establishment.

APPENDIX No. 13—*continued.*

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Department of Excise for the United Kingdom—continued.

IRELAND.

RANKS.	1797.		1805.		1810.		1815.		1819.		1827.		1833.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
ACCOUNTANT'S DEPARTMENT.														
Accountant-General	..	..	..	..	1	338 19 0¾	1	338 19 0¾	1	553 16 11				
General Accountants	..	..	..	..	..	..	..	..	..	..	2	880 0 0	1	450 0 0
Accountants	..	..	..	..	..	..	..	..	..	..	14	2,050 0 0	12	1,940 0 0
Clerk to Accountant-General	..	..	..	..	7	1,089 4 7½	7	1,089 4 7½	7	1,089 4 7½				
OFFICE OF EXAMINER OF EXCISE.														
Examiner of Excise	1	276 18 5½	1	276 18 5½	1	276 18 5½	1	276 18 5½	1	276 18 5½				
Assistant	..	..	..	..	1	409 16 11	1	409 16 11	1	409 16 11				
Clerks	5	226 3 1	5	318 9 2¾	9	969 4 7½	9	969 4 7½	9	969 4 7½				
EXAMINER OF INCIDENTS.														
Examiner of Incidents	..	..	..	..	1	92 6 1¾	1	92 6 1¾	1	92 6 1¾				
Assistant	..	..	..	..	1	73 16 11	1	73 16 11	1	73 16 11				
Clerk of the Information Books	..	..	..	..	1	184 12 3¾	1	184 12 3¾	1	184 12 3¾				
CLERK OF INFORMATIONS' OFFICE.														
Clerk of the Informations	..	..	..	..	1	323 1 6½	1	323 1 6½	1	323 1 6½	1	323 1 6½		
Assistant	..	..	..	..	1	110 15 4½	1	110 15 4½	1	110 15 4½	1	110 15 4½		
Clerk	..	..	..	..	2	147 13 10½	2	147 13 10½	2	147 13 10½	1	73 16 11		
Porter	..	..	..	..	1	55 7 8¼	1	55 7 8¼	1	55 7 8¼				
EXAMINER OF GAUGERS' BOOKS' OFFICE.														
Examiner of Gaugers' Books	1	101 10 9¼	1	276 18 5½	1	369 4 7½	1	461 10 9¼	1	461 10 9¼	1	461 10 9¼		
Deputy	..	..	..	..	..	..	..	..	..	..	1	276 18 5½		
Assistant Examiners	21	1,153 16 11	17	1,061 10 9¼	..	..	..	..	..	..	10	1,440 0 0		
Clerk	..	..	..	..	15	1,495 7 8¼	13	1,790 15 4½	12	1,855 7 8¼	1	138 9 2¾		
Examiner of Surveyors' Diaries	1	64 12 3¾	1	64 12 3¾	1	138 9 2¾	1	138 9 2¾	1	138 9 2¾				
DIARY OFFICE.														
Clerk of the Diaries, and for Scotland	..	..	..	..	..	..	..	..	..	..	1	170 0 0	1	170 0 0
Assistant	..	..	..	..	..	..	..	..	..	..	1	130 0 0		

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APPENDIX No. 13—*continued.*

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Department of Excise for the United Kingdom—continued.

IRELAND.

RANKS.	1797.		1805.		1810.		1815.		1819.		1827.		1833.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.
INSPECTORS-GENERAL.														
Inspectors-General	3	461 10 9¼	2	660 3 5½	6	1,661 10 9¼	6	1,661 10 9¼	6	1,661 10 9¼				
„ of Tobacco	1	92 6 1¾	1	92 6 1¾										
„ of Licences	..	..	..	..	1	521 14 2¾	1	521 14 2¾	1	521 14 2¾				
Clerk for examining the Stamp Duty on Permits	..	..	..	..	1	73 16 11								
REGISTRAR-GENERAL OF TOBACCO.														
Registrar-General of Tobacco	..	..	..	..	1	184 12 3¾	1	184 12 3¾						
Clerks	..	..	..	..	4	396 18 5½	4	396 18 5½						
EXAMINER OF AUCTION DUTIES.														
Examiner of Auction Duties	..	..	..	..	1	184 12 3¾	1	184 12 3¾						
Clerk	..	..	..	..	1	18 9 2¾	1	73 16 11						
EXAMINER OF MILITIA PAYMENTS.														
Examiner of Militia Payments	..	..	..	..	..	..	1	276 18 5½						
Clerks	..	..	..	..	..	..	2	184 12 3¾						
COUNTRY ESTABLISHMENT.														
SURVEYING ESTABLISHMENT.														
Collectors	15	1,744 12 3¾	15	1,744 12 3¾	33	17,215 7 8½	33	17,215 7 8½	33	17,215 7 8½	21	8,700 0 0	21	8,600 0 0
Clerks	14	572 6 1¾	14	572 6 1¾	33	2,769 4 7½	33	2,769 4 7½	33	2,769 4 7½	20	2,800 0 0	25	3,510 0 0
Surveyors 1st Class	3	276 18 5½	3	276 18 5½	11	2,030 15 4½	23	4,246 3 1	24	4,430 15 4½	11	2,030 15 4½		
Surveyors 2d do.	4	295 7 8¼	..	..	15	2,076 18 5½	28	3,876 18 5½	30	4,153 16 11	23	3,184 12 3¾		
Surveyors 3d do.	7	452 6 1¾	11	710 15 4½	101	12,120 0 0	83	9,960 0 0	80	9,600 0 0	48	5,760 0 0	77	15,400 0 0
Surveyors 4th do.	102	6,120 0 0	109	6,540 0 0	..	..	..	..	..	..	..	..		
Surveyors 5th do.	2	110 15 4½	2	110 15 4½	..	..	..	..	..	..	..	..		
Assistant Supervisor	..	..	..	..	..	..	..	..	..	..	1	73 16 11		

Gaugers	546	20,160	0	0	542	20,012	6	1¾																	
Ditto . . 1st Class	..	..			..	..			37	4,098	9	2¾	77	8,529	4	7¼	80	8,861	10	9¼	50	5,538	9	2¾	
Ditto . . 2d do.	..	..			..	..			61	5,630	15	4½	117	10,800	0	0	118	10,892	6	1¾	90	8,307	13	10¼	369	36,900	0	0
Ditto . . 3d do.	..	..			..	..			443	32,713	16	11	366	27,027	13	10	360	26,584	12	3¾	211	15,581	10	9¼				
Supernumeraries	121	3,350	15	4½	123	3,406	3	1	126	6,978	9	2¾	133	7,366	3	0¾	133	7,366	3	0¾	21	1,550	15	4¾	21	1,092	0	0
„ 2d Class	2	46	3	1	2	46	3	1																				
Permanent Assistant	..	..			..	..			..	..			..	..			..	..			12	886	3	1	60	5,100	0	0
Temporary do.	..	..			..	..			..	..			..	..			..	..			70	2,584	12	3¾				
Permit Writers	..	..			..	..			11	1,320	0	0	45	5,427	13	10	45	5,427	13	10	33	3,775	7	8¼	35	3,053	0	0
Supernumerary do.	..	..			..	..			..	..			..	..			..	..			1	55	7	8¼				
Warehouse-keeper	..	..			..	..			..	..			..	..			..	..			1	276	18	5½	1	100	0	0
Assistant	..	..			..	..			..	..			..	..			..	..			1	92	6	1¾				
	877	38,290	3	0¼	875	38,705	14	2¼	1,005	114,912	7	1¼	1,076	127,401	11	8¼	1,067	127,431	17	2¾	700	80,043	12	3¼	650	82,549	9	10
Establishment in 1797					877	38,290	3	0¼	877	38,290	3	0¼	877	38,290	3	0¼	877	38,290	3	0¼	877	38,290	3	0¼	877	38,290	3	0¼
Increase					Decrease in the Number 2	415	11	2	128	76,622	4	1	199	89,111	8	8	190	89,141	14	2½	Decrease in the Number 177	41,753	9	3	Decrease in the Number 227	44,259	6	9¾

ABSTRACT.

England	4,777	323,671	7	0	5,067	422,878	0	0	5,318	587,774	4	10	5,509	630,786	8	0	5,798	654,781	4	2	4,790	594,196	11	6	4,286	529,094	11	4
Scotland	926	51,320	17	11	1,160	71,234	0	10	1,150	89,427	2	0	1,054	110,424	10	0	1,121	122,709	18	0	1,004	99,559	19	5	872	98,071	7	10
Ireland	877	38,290	3	0¼	875	38,705	14	2¼	1,005	114,912	7	1¼	1,076	127,401	11	8¼	1,067	127,431	17	2¾	700	80,043	12	3¼	650	82,549	9	10
Total	6,580	413,282	7	11¼	7,102	532,817	15	0¼	7,473	792,113	13	11¼	7,639	868,612	9	8¼	7,986	904,922	19	4¾	6,494	773,800	3	2¼	5,808	709,715	9	0
Establishment in 1797					6,580	413,282	7	11¼	6,580	413,282	7	11¼	6,580	413,282	7	11¼	6,580	413,282	7	11¼	6,580	413,282	7	11¼	6,580	413,282	7	11¼
Increase					522	119,535	7	1	893	378,831	6	0	1,059	455,330	1	9	1,406	491,640	11	5½	Decrease in the Number 86	360,517	15	3	Decrease in the Number 772	296,433	1	0¾

NOTE.—The accounts here given of the Irish Establishment, for the periods prior to 1810, cannot be relied on as complete and accurate, as the two departments of Customs and Excise were not separated until the year 1806, and it has accordingly been found impracticable to shew the whole expenditure proper to each department. In addition to this it is to be observed, that many of the principal officers, such as the solicitors, collectors, &c., as well as other officers of inferior rank, derived the greater or a considerable portion of their incomes from fees and other emoluments, in place of which fixed salaries, about the year 1803, were generally substituted. Subsequently, upon the consolidation of the Boards, these salaries were, in a great many instances, further reduced. Under these circumstances the present account does not, as far as the Irish revenue is concerned, afford the materials of a comparison for the early periods which are comprehended in this Return.

Excise Office, London,
12th August, 1835.

W. T. THORNTON,
Clerk of the Securities.

Appendix No. 14.

AN ABSTRACT RETURN of the Number of Persons employed, with their Amount of Salary or other Pay, in the Department of Excise for England, in the Years ended January 1797, 1805, 1819, 1824, and 1834, shewing the Gross Receipt of Revenue in each Year, and the Rate per Cent. at which it was collected, and shewing the several Articles subject to Excise Duty in each Year.

	Years ended 5th January,															
	1797.				1805.				1819.				1824.				1834.			
	Number of Persons.	£.	s.	d.	Number of Persons.	£.	s.	d.	Number of Persons.	£.	s.	d.	Number of Persons.	£.	s.	d.	Number of Persons.	£.	s.	d.
Number of Persons employed, with their Amount of Salary or other Pay	4750	322,477	15	0	5042	422,161	15	0	5680	643,603	16	8	5346	639,893	1	1	4286	529,094	11	4
Gross Receipt	..	10,401,658	0	10	..	20,985,644	2	$9\frac{3}{4}$	..	23,963,279	6	$6\frac{1}{4}$	..	25,306,018	2	5	..	14,287,488	1	$7\frac{3}{4}$
Rate per Cent. at which collected	..		3	18	$0\frac{1}{2}$	..		2	13	$1\frac{1}{2}$	..		3	19	$7\frac{1}{4}$	..		3	13	$9\frac{1}{2}$	..		5	5	$1\frac{1}{4}$
ARTICLES SUBJECT TO EXCISE DUTY.																				
	Auctions. Beer. Bricks and Tiles. Candles. Coaches. Cocoa Nuts and Coffee. Cyder and Perry. Glass. Hides and Skins. Hops. Licences. Malt. Paper. ..... Printed Goods. ..... Soap. Spirits ... British. Foreign. Starch. ..... Sweets and Mead. Tea. Tobacco and Snuff. Vinegar. Wine. Wire.					Auctions. Beer. Bricks and Tiles. Candles. Coaches. Cocoa Nuts and Coffee. Cyder and Perry. Glass. Hides and Skins. Hops. Licences. Malt. Paper. ..... Printed Goods. Salt. Soap. Spirits ... British. Foreign. Starch. ..... Sweets and Mead. Tea. Tobacco and Snuff. Vinegar. Wine. Wire.					Auctions. Beer. Bricks and Tiles. Candles. ..... Cocoa Nuts and Coffee. Cyder and Perry. Glass. Hides and Skins. Hops. Licences. Malt. Paper. ..... Printed Goods. Salt. Soap. Spirits ... British. Foreign. Starch. Stone Bottles. Sweets and Mead. Tea. Tobacco and Snuff. Vinegar. Wine. Wire.					Auctions. Beer. Bricks and Tiles. Candles. ..... Cocoa Nuts and Coffee. Cyder and Perry. Glass. Hides and Skins. Hops. Licences. Malt. Paper. Pepper. Printed Goods. Salt. Soap. Spirits ... British. Foreign. Starch. Stone Bottles. Sweets and Mead. Tea. Tobacco and Snuff. Vinegar. Wine. Wire.					Auctions. ..... Bricks (and Tiles, to 20th May 1833). .... Glass. ..... Hops. Licences. Malt. Paper. .... Soap. Spirits, British. ..... Starch. Stone Bottles. Sweets and Mead. Tea. ..... Vinegar.			

Excise Office, London,
20th August, 1835.

W. T. Thornton,
Clerk of the Securities.

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Appendix No. 15.

No. 15.
Daily or Weekly Wages.

STATEMENT of the Number of Persons who have received Daily, Weekly, or Monthly Wages from the Excise Office, for the Year ended 5th January, 1834; the Rates allowed; a Specification of the Duties performed by each Class; and the Total Amount paid.

Number of Persons.	Rates Allowed.	Specification of Duties Performed.	Amount Paid.
PRINTING DEPARTMENT.	£. s. d.		£. s. d.
1 Engineer	2 10 0 per week	Attending, managing, and keeping in repair the steam-engine, and six printing-machines	130 0 0
2 to 5 Compositors	1 10 0 do. when employed.	Composing and getting up the various forms, letters, &c. for printing	216 9 3
1 Assistant do.	1 0 0 do.	Assisting in do.	3 0 0
1 Warehouseman	1 4 0 per week	Keeping an account of the receipt and delivery of all printing	62 8 0
1 Fireman	1 1 0 do.	Attending the fire of the steam-engine	54 12 0
1 Labourer	1 0 0 do.	Assisting the engineer, superintending the lay-boys, and assisting generally	52 0 0
1 Apprentice	0 18 0 do. when employed.	Assisting compositors, and as pressman	25 3 0
2 Lay-Boys	0 15 0 do. each when employed.	Wetting and preparing the paper for the machines	41 17 6
2 to 8 do.	0 14 0 do. each when employed.	Laying on and removing the paper from the printing-machines	136 14 8
2 to 11 do.	0 12 0 do. each when employed.		244 16 0
BINDING DEPARTMENT.			
1 Binder	1 15 0 per week	Preparing permits, certificates, &c., for sewers, and seeing that the books are properly finished	88 3 4
1 Assistant Binder	1 10 0 do.	Assisting in binding permit, certificate books, &c.	76 8 7
1 Waiting-Lad	0 14 0 do.	Assisting in binding ditto, and delivering them to the respective offices	35 13 4
7 Sewers	0 14 0 do. each	Folding and sewing books ready for binding	244 15 4
HOUSEKEEPER'S DEPARTMENT.			
5 Charwomen	0 5 0 each time	Cleaning passages and staircases	15 0 0
STOREKEEPER'S DEPARTMENT.			
4 Extra Porters	1 4 6 per week each	Assisting in the packing and transmission of stores	251 5 0
TOWN ESTABLISHMENT.			
8 Dropt Tidesmen, 1st List	0 2 6 per day each	Attending soap manufactories	337 7 6
1 Ditto 2d do.	0 2 0 do.	Do.	38 18 0
4 Dropt Watchmen	0 2 0 do. each	Do.	139 16 0
2 Officers	0 3 0 do. do.	Delivering the stationery at the several chambers for the use of the officers	7 4 0
IMPORT DEPARTMENT AND DISTILLERY.			
13 Established Watchmen	0 2 0 per night each	Watching Scotch and Irish spirits at the various wharfs and quays before payment of duty thereon; also condemned spirits, and tea taken out of warehouse for exportation	451 6 6
18 Extra do.	0 4 0 do. do.		683 8 0
1 Dropt Tidesman	0 2 6 do.		36 12 6
1 Engineer	2 2 0 per week	Attending to and repairing the steam-engine, still, pipes, &c.	109 4 0
		£	3,482 2 6

Excise Office, London,
13th May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 16.

No. 16. Daily or Weekly Wages.

A STATEMENT of the Number of Persons who have received Daily, Weekly, or Monthly Wages from the Excise Office, for the Year ended 5th January, 1835; the Rates allowed; a Specification of the Duties performed by each Class; and the Total Amount paid.

Number of Persons.	Rates Allowed.	Specification of the Duties performed.	Amount Paid.
PRINTING DEPARTMENT.	£. s. d.		£. s. d.
1 Engineer	2 10 0 per week, and 10*d.* per hour when extra attendance is required.	Attending, managing, and keeping in repair the steam-engine, and seven printing-machines	136 9 0
1 Compositor (from 11th Oct.)	1 16 0 per week.	Composing and getting up the various forms, letters, &c. for printing	23 10 0
6 Ditto (to 10th do.)	1 10 0 do. each	Ditto	253 11 8
6 to 9 ditto (from do.)	1 12 0 do. do.	Ditto	146 16 8
1 Assistant Compositor	1 0 0 do.	Assisting ditto	52 16 8
2 Pressmen (from 11th to 25th Oct.) 3 Ditto (from 25th Oct.)	1 10 0 do. each	Printing the work done by the hand-presses	50 2 0
1 Warehouseman (to 10th Oct.)	1 4 0 do.	Keeping an account of the receipt and delivery of all printing	65 4 11
1 Warehouseman (from do.)	1 6 0 do. and 8*d.* per hour when extra attendance is required.		
1 Fireman	1 1 0 per week, and 6*d.* per hour when extra attendance is required.	Attending the fire of the steam-engine	58 0 6
1 Labourer (to 10th Oct.)	1 0 0 per week.	Assisting the engineer, superintending the lay-boys, and assisting generally	56 12 6
1 Labourer (from do.)	1 2 0 do. and 6*d.* per hour when extra attendance is required.		
1 Lay-Boy	0 15 0 per week.	Wetting and preparing paper for the machines	39 7 6
2 Ditto	0 14 0 do. each	Laying on and removing the paper from the printing-machines	64 7 6
11 to 15 ditto	0 12 0 do. do.	Ditto	403 4 0
BINDING DEPARTMENT.			
1 Binder	1 15 0 per week, and 10*d.* per hour when extra attendance is required.	Preparing permits, certificates, &c. for sewers, and seeing that the books are properly finished	103 7 6
1 Assistant Binder	1 10 0 per week, and 8½*d.* per hour when extra attendance is required.	Assisting in binding permit, certificate books, &c.	91 5 4
1 Ditto (from 11th Dec.)	1 0 0 per week.	Ditto	3 0 0
1 Waiting-Lad (to do.)	0 14 0 do. and 5½*d.* per hour when extra attendance is required.	Assisting ditto, and delivering them to the respective offices	40 9 4
1 Ditto (from 26th Nov.)	0 12 0 per week.		3 5 5
7 Sewers	0 14 0 do. each, and 4*d.* per hour when extra attendance is required.	Folding and sewing books ready for binding	265 14 0
HOUSEKEEPER'S DEPARTMENT.			
5 Charwomen	0 5 0 each time	Cleaning passages and staircases	16 5 0
STOREKEEPER'S DEPARTMENT.			
4 Extra Porters	1 4 6 per week each	Assisting in the packing and transmission of stores	255 10 0
TOWN ESTABLISHMENT.			
8 Dropt Tidesmen, 1st List	0 2 6 per day each	Attending soap manufactories	360 5 0
1 Ditto 2d do.	0 2 0 do.	Ditto	36 10 0
3 Dropt Watchmen	0 2 0 do. each	Ditto	109 8 0
2 Officers	0 3 0 do. do.	Delivering the stationery at the several district offices for the use of the officers	5 8 0
IMPORT DEPARTMENT AND DISTILLERY.			
13 Established Watchmen	0 2 0 per night each when employed.	Watching Scotch and Irish spirits at the various wharfs and quays before payment of duty thereon; also condemned spirits and tea taken out of warehouse for exportation	474 6 0
16 to 10 Extra do.	0 4 0 do.		645 6 0
1 Dropt Tidesman	0 2 6 do.		15 17 6
1 Engineer	2 2 0 per week.	Attending to, and repairing, the steam-engine, still, pipes, &c.	117 12 0
		£	3,893 12 0

Excise Office, London,
19th August, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 17.

A RETURN of the Secretaries of Excise since 1790, shewing what Offices they held previous to their appointment.

No. 17. Secretaries since 1790.

NAME.	STATION.	Offices held previous to their Appointment.
John Fisher	Appointed Secretary . . . . . 21st January 1784 Died . . . . . 1st June 1835	There is no record of this gentleman having held any other office previous to his appointment as Secretary of Excise.
Thomas Burton	Appointed Secretary . . . . . 1st June 1805 Retired . . . . . 16th August 1826	1st Clerk to Secretary.
John Clayton Freeling	Appointed Secretary . . . . . 16th August 1826	Clerk in the Treasury.
John Storer	Appointed Under Secretary . . . 10th May 1834 Retired . . . . . 8th August 1827	1st Clerk to Secretary.
Charles Browne	Appointed Under Secretary . . . 30th August 1827	1st Assistant Secretary.
George Ballard	Appointed 1st Assistant Secretary 30th August 1827	Surveying-General-Examiner.
Daniel Frederick Ryan	Appointed 2d Assitsant Secretary 10th May 1824	1st Clerk to Comptroller of Taxes, Dublin.

Excise Office, London,
April 6, 1835.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 18.

A LIST of the Persons now* acting as Officiators at the Chief Office, describing the particular branch to which they are attached, their Names, and their respective Stipends, and whether any, and which, are included in the List of Establishment already furnished to the Commissioners.

No. 18. Officiators.

	Nature of the business on which employed.	Established Salary.	Stipend.
ACCOUNTANT'S DEPARTMENT.		Per annum.	
On the Establishment.		£.	
John H. Wingrave	Superintending, examining, and assisting in making out the Accounts required by the Commissioners of Excise Inquiry	270	At the rate of £80 per annum whilst employed.
Thomas W. Hughes	Assisting in making out Accounts required by the Two Houses of Parliament, the Lords of the Treasury, and the Commissioners of Excise Inquiry	200	,,
John Collier	Ditto	170	
Bryan S. Torre	Ditto	170	,,
Lewis S. Lyne	Ditto	150	,,
Thomas Stair	Ditto	140	,,
John B. Safford	Ditto	100	,,
Edmund Johnson	Ditto	90	,,
Joseph G. E. Le Guay	Ditto	80	,,
John Mich. Crossland	Performing the duties of the Accountant for Debentures —absent on account of illness	140	,,
John Cooper	Performing the duties of the 6th General Accountant —absent on account of illness	200	,,
David Thornton	Performing the duties of the 4th Accountant on the Scotch branch—absent on account of illness . . .	80	,,
Not Established.			
Henry Gale	Performing the duties of the Assistant Accountant for Malt, Hops, and British Spirits—absent on account of illness.	..	,,
Alexander Williams	Performing the duties of the Accountant for Tea and Tobacco Licences—absent on account of illness . .	..	,,
William M'Pherson	Performing the duties of the Accountant for Bricks and Glass, who is employed in the Fine Department . .	..	,,
	Recapitulation.		
	In all 15		
	In making out Accounts for Parliament, the Commissioners of Excise Inquiry, &c. . . . 9		
	On Account of the temporary absence of the proper Officer through illness 5		
	Performing the duties of an Officer employed in another Department 1		

* At the date of the Order, viz. 20th June, 1835.

A LIST of the Persons now acting as Officiators at the Chief Office, &c.—continued.

No. 18.
Officiators.

	Nature of the business on which employed.	Established Salary.	Stipend.
SECRETARY'S DEPARTMENT.		Per annum.	
On the Establishment.		£.	
Joseph Shaw (Surveying-General Examiner)	Performing the duties of the vacant station of 3d Clerk, the salary of which station is 350*l.* per annum	300	At the rate of £50 per annum whilst employed.
Not Established.			
John Harding	Keeping a Register of the receipt and delivery of Papers and Petitions sent to the Board	..	£80 do.
Charles Harold	Assisting ditto.	..	,,
William D. Logie	Copying Papers, and assisting in the general business of the Department	..	,,
Frederick Clarkson	Ditto	..	,,
	Recapitulation.		
	In all 5		
	On a vacancy 1		
	In registering Petitions, &c. 2		
	On account of unusual pressure of business 2		
CORRESPONDENT'S DEPARTMENT.			
Not Established.			
John W. Johnson	Keeping a register of Papers on the English branch (additional business).	..	£80 do.
George Wingrave	Acting as 9th Assistant Correspondent on the Irish Branch until the arrival of the Officer who had been appointed to the station	..	,,
Hugh R. F. Jameson	Performing the duties of the vacant station of 10th Assistant Correspondent on the Irish branch	..	,,
Alexander Logie	Assisting on the Irish branch in the general business of the Office, on account of additional assistance being required	..	,,
William Ottley	Performing the duties of the 5th Assistant Correspondent on the Scotch Branch, until the arrival of the Officer who had been appointed to the station	..	,,
	Recapitulation.		
	In all 5		
	On account of additional business 2		
	Non-arrival of the proper Officer 2		
	On a vacancy 1		
SECURITY OFFICE.			
On the Establishment.			
William Edw. Gowland	Preparing Accounts for the House of Commons, the Commissioners of Excise Inquiry, and the Treasury	300	£80 do.
Edwin W. Levermore	Assisting in preparing and copying ditto.	160	,,
Henry Batho	Ditto	150	,,
Charles James Brown	Ditto	140	,,
Henry R. Ellsworth	Ditto	100	,,
Francis Stevens	Ditto	90	,,
Edward Whitley	Copying the annual increase and diminution, and Superannuation Accounts, for the Board	130	,,
	Recapitulation.		
	In all 7		
	In preparing and copying Accounts for the House of Commons and the Commissioners of Excise Inquiry 6		
	In copying Accounts for the Board 1		

No. 18.
Officiators.

A LIST of the Persons now acting as Officiators at the Chief Office, &c.—continued.

	Nature of the business on which employed.	Established Salary.	Stipend.
STOREKEEPER'S DEPARTMENT.		Per annum. £.	
On the Establishment.			
Henry G. Bennett	Temporarily employed in issuing the periodical stores for Scotland and Ireland	150	At the rate of £80 per annum whilst employed.
Henry Rutter	Ditto	110	,,
D. M'Intire	Ditto	80	,,
Not Established.			
J. L. Johnson	In keeping the Accounts of the Printing executed at this Office for the Customs, Ordnance, and Post-Office Departments	..	,,
John Kelcher	Employed as Extra Porter in packing and carrying stores and parcels	..	3*s.* 6*d.* per day
John Power	Ditto	..	,,
Joseph Duffield	Ditto	..	,,
J. W. Bleakley	Ditto	..	,,
	Recapitulation.		
	In all 8		
	In issuing stores for Scotland and Ireland 3		
	In keeping Accounts of Printing executed at this for other Departments 1		
	In packing and carrying stores and parcels 4		
WAREHOUSEKEEPER'S DEPARTMENT.			
On the Establishment.			
William Polhill	In assisting to lot goods for sale	50	2*s.* 6*d.* per day, paid from the produce of the sale.
BINDING DEPARTMENT.			
Not Established.			
William Thompson	Cutting and preparing for binding paper for the Customs, Ordnance, and Post-Office	..	£1 per week whilst employed.
George Gily	Preparing and binding Permit-books	..	,,
Eliza Simmons	Sewing Permit and Certificate-books and paper labels	..	14*s.* do.
Harriet Chatwood	Ditto	..	,,
Mary Bailey	Ditto	..	,,
Ann Reddy	Ditto	..	,,
	Recapitulation.		
	In all 6		
	In preparing paper for binding 2		
	In sewing Permit and Certificate-books, &c. 4		
DIARY OFFICE.			
On the Establishment.			
William Herring (Surveyor)	Extracting from Supervisor's Diaries the complaints against the several Officers, and issuing the Board's censures thereon; also extracting Orders relating to the removal of Officers, and entering particulars in the official books. This additional assistance is required in consequence of the Diaries for Scotland and Ireland being now examined in this Department, a duty for which no permanent addition has been made to the Establishment.	150	No additional allowance.
UNDER THE SUPERINTENDENCE OF THE HOUSEKEEPER.			
On the Establishment.			
William Cove	An allowance for conveying letters received after the Office is closed from the Treasury and other Public Departments to the residences of the Commissioners and Secretary.	60	At the rate of £40 per annum whilst employed.
Not Established.			
Thomas Parker	As Yard-keeper, the station being vacant	..	£50 do.
Thomas Carter	As Watchman, ditto	..	,,

Excise Office, London,
24th September, 1835

G. A. Cottrell,
First General Accountant.

Appendix No. 19.

AN ACCOUNT shewing the Number of Persons employed as Messengers, Watchmen, and Fire-lighters, at the Excise Office, London, in each of the Years 1800, 1810, 1820, and 1830, with the Emoluments at each of those Periods.

	In the Year 1800*.				In the Year 1810.				In the Year 1820.				In the Year 1830.			
	Number of Persons.	Salaries.	Extra Allowances, including Officiating, in consequence of Vacancies, Illness, &c.	Total.	Number of Persons.	Salaries.	Extra Allowances, including Officiating, in consequence of Vacancies, Illness, &c.	Total.	Number of Persons.	Salaries.	Extra Allowances, including Officiating, in consequence of Vacancies, Illness, &c.	Total.	Number of Persons.	Salaries.	Extra Allowances, including Officiating, in consequence of Vacancies, Illness, &c.	Total.
		£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
MESSENGERS.	1	78 10 0	..	78 10 0	1	78 10 0	..	78 10 0	1	78 10 0	43 5 8	121 15 8	1	78 10 0	56 15 10	135 5 10
	1	78 10 0	28 11 10	107 1 10	1	78 10 0	25 2 9	103 12 9	1	78 10 0	24 19 8	103 9 8	1	78 10 0	39 6 2	117 16 2
	1	78 10 0	26 7 3	104 17 3	1	78 10 0	25 2 9	103 12 9	1	78 10 0	24 19 8	103 9 8	1	78 10 0	39 6 2	117 16 2
	1	78 10 0	26 12 9	105 2 9	1	78 10 0	0 2 9	78 12 9	1	78 10 0	24 19 8	103 9 8	1	78 10 0	39 6 2	117 16 2
	1	78 10 0	1 11 10	80 1 10	1	78 10 0	0 2 9	78 12 9	1	78 10 0	24 19 8	103 9 8	1	78 10 0	39 6 2	117 16 2
	1	78 10 0	26 7 3	104 17 3	1	78 10 0	25 0 0	103 10 0	1	78 10 0	24 19 8	103 9 8	1	78 10 0	39 6 2	117 16 2
	1	78 10 0	1 11 10	80 1 10	1	78 10 0	25 0 0	103 10 0	1	78 10 0	24 19 8	103 9 8	Vacant			
	7	549 10 0	111 2 9	660 12 9	7	549 10 0	100 11 0	650 1 0	7	549 10 0	193 3 8	742 13 8	6	471 0 0	253 6 8	724 6 8
WATCHMEN.	6 at 50*l.*	300 0 0	..	300 0 0	6 at 50*l.*	300 0 0	..	300 0 0	7 at 50*l.*	350 0 0	..	350 0 0	11 at 50*l.*	550 0 0	..	550 0 0
	1	50 0 0	10 1 7	60 1 7	1	50 0 0	15 17 0	65 17 0	1	50 0 0	0 10 0	50 10 0	1	50 0 0	38 8 3	88 8 3
	1	50 0 0	30 0 0	80 0 0	1	50 0 0	10 0 0	60 0 0	1	50 0 0	6 15 9	56 15 9	1	50 0 0	22 6 0	72 6 0
	1	50 0 0	24 5 3	74 5 3	1	50 0 0	33 3 0	83 3 0	1	50 0 0	45 14 11	95 14 11				
	1	50 0 0	11 15 4	61 15 4	1	50 0 0	10 8 3	60 8 3	1	50 0 0	29 9 0	79 9 0				
	..	..	..	..	1	50 0 0	7 18 1	57 18 1	1	50 0 0	40 0 0	90 0 0				
	..	..	..	..	1	50 0 0	44 13 2	94 13 2	1	50 0 0	36 14 1	86 14 1				
	..	..	..	..	1	50 0 0	25 10 0	75 10 0								
	10	500 0 0	76 2 2	576 2 2	13	650 0 0	147 9 6	797 9 6	13	650 0 0	159 3 9	809 3 9	13	650 0 0	60 14 3	710 14 3
FIRE-LIGHTERS.	3 at 40*l.*	120 0 0	..	120 0 0	4 at 50*l.*	200 0 0	..	200 0 0	3 at 60*l.*	180 0 0	..	180 0 0	4 at 60*l.*	240 0 0	..	240 0 0
	1	40 0 0	8 13 2	48 13 2	1	50 0 0	52 1 1	102 1 1	1	60 0 0	18 1 4	78 1 4	1	60 0 0	46 7 1	106 7 1
	1	40 0 0	6 0 5	46 0 5	1	50 0 0	0 5 0	50 5 0	1	60 0 0	48 5 7	108 5 7	1	60 0 0	14 6 0	74 6 0
	1	40 0 0	20 0 0	60 0 0	1	50 0 0	46 3 6	96 3 6	1	60 0 0	1 15 7	61 15 7	1	60 0 0	13 3 0	73 3 0
	1	40 0 0	18 8 2	58 8 2	1	50 0 0	5 17 10	55 17 10	1	60 0 0	8 12 7	68 12 7	1	60 0 0	8 4 5	68 4 5
	1	40 0 0	8 17 5	48 17 5	..	..	..	..	1	60 0 0	6 19 9	66 19 9				
	8	320 0 0	61 19 2	381 19 2	8	400 0 0	104 7 5	504 7 5	8	480 0 0	83 14 10	563 14 10	8	480 0 0	82 0 6	562 0 6

* In this year there were three Tidesmen from the Port employed as Night Watchmen at the Chief Office.

Excise Office, London,
22d February, 1832.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 20.

AN ACCOUNT shewing the Number of Persons employed as Messengers, Watchmen, and Fire-lighters, at the Chief Office, in the Year ending 5th January, 1835, with their Emoluments for the same period.

Number of Persons.	Station.	Name.	Salary per Annum. £.	s.	d.	Emoluments. £.	s.	d.	Total Salary and Emoluments. £.	s.	d.	Services for which such Emoluments are granted.
6	MESSENGERS .	Nathan Clark . . .	78	10	0	9	2	6	87	12	6	Cleaning and taking care of the arms kept for the defence of the office.
		James Clark . . .	78	10	0	..			78	10	0	
		John C. Kay . . .	78	10	0	..			78	10	0	
		Richard Rice . . .	78	10	0	..			78	10	0	
		William Strode . . .	78	10	0	..			78	10	0	
		William Wybrow . .	78	10	0	40	0	0	118	10	0	Employed by the Solicitor on special business for the Board, and in the collection of outstanding Revenue, where Extents have been issued, and the parties returned by the Sheriff, not found, having absconded; and by his exertions large sums have been recovered.
10	FIRE-LIGHTERS.	William Cove . . .	60	0	0	..			60	0	0	
		John Daniel . . .	60	0	0	..			60	0	0	
		William Dunn . . .	60	0	0	..			60	0	0	
		George Taylor . . .	60	0	0	..			60	0	0	
		Charles Aknos . . .	60	0	0	..			60	0	0	
		John Ellis	60	0	0	..			60	0	0	
		Samuel Clark . . .	60	0	0	..			60	0	0	
		John Counter . . .	60	0	0	20	0	0	80	0	0	Extra attendance daily in the Passages adjoining the Board Room, and other Rooms appropriated to the use of the Commissioners, for the purpose of preventing the intrusion of improper persons, and for the prevention of petty theft which had formerly been committed.
			60	0	0	..			60	0	0	} Four women at present employed in these stations at £30. per annum each.
			60	0	0	..			60	0	0	
9	WATCHMEN . .	Thomas Mentor. . .	50	0	0	..			50	0	0	
		James Wilson . . .	50	0	0	..			50	0	0	
		Robert Lovell . . .	50	0	0	..			50	0	0	
		Arthur M'Greevey . .	50	0	0	..			50	0	0	
		Edward A. Vandome .	50	0	0	..			50	0	0	
		Henry M'Farlane . .	50	0	0	..			50	0	0	
		George Guthrie . . .	50	0	0	..			50	0	0	
		George Dixon . . .	50	0	0	20	0	0	70	0	0	Extra attendance at, and care of, the stables attached to the office, daily, during office hours, to prevent theft and the intrusion of improper persons.
		James Polhill . . .	50	0	0	20	0	0	70	0	0	This person is employed five hours daily, in addition to his regular attendance, viz. from 3, when the office closes, till 8, when the night watchmen come upon duty. He keeps the basement story of the office clear from intrusion, has charge of the vaults and cellars attached to the office, and sees the whole properly secured before the office is closed.
25			1,521	0	0	109	2	6	1,630	2	6	

Security Office,
24th July, 1835.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 21.

AN ACCOUNT of the Incidents of the Excise Office, distinguishing each Year, and the Total Amount of each Head of Expense in each of the six Years, ended 5th January, 1835.

	Years ended 5th January											
	1830.			1831.			1832.			1833.			1834.			1835.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Difference of salary to Assistant Solicitor, Clerks in Secretary's Department, and others	1,424	14	3	2,036	6	7	1,947	18	2	2,281	16	0	2,456	18	9	2,165	10	1
Allowances for officiating on account of the illness of officers, pressure of business, vacancies, &c.	5,148	6	8¾	6,404	4	10½	4,797	13	0	5,084	12	11	6,149	7	6½	5,331	14	5¾
Allowances to Expectants for officiating	329	3	4	480	9	3	581	5	1	287	14	5	346	13	1	491	2	7
Allowances for the instruction of officers in gauging spirits	19	19	0	6	16	6	6	16	6	6	6	0	16	16	0	35	3	6
Allowance to an Irish Officer, under suspension, for subsistence during the investigation of his case	..			120	0	0	..			..			..			..		
Wages to the Engineer at the Distillery	109	4	0	109	4	0	109	4	0	109	4	0	109	4	0	117	12	0
Day-pay to Watchmen and dropt Tidesmen employed in watching spirits, &c. at the various docks and quays, and attending the manufacture of soap	2,473	4	9	1,961	11	0	1,901	11	0	1,493	1	0	1,687	8	6	1,641	12	6
To Scotch and Irish Officers, being allowances on account of charges and expenses incurred by them in their removal to London	784	3	11	5,398	12	6½	896	17	11	739	13	6	525	12	3	..		
Travelling expenses to Surveying-General-Examiners, and others, employed on inspection and survey in the country, and on other special revenue business	2,324	14	5½	4,893	10	9	6,729	15	8	8,338	12	5	6,989	17	1½	8,587	4	5½
Coals supplied for the use of the chief, and out offices	1,101	12	4	1,108	6	11	1,070	8	6	890	15	9	691	19	0	749	9	4½
Expenses of making, repairing, and re-adjusting hydrometers, saccharometers, and thermometers, and for other articles supplied for the use of the officers of this revenue	1,166	5	0	2,124	15	8	2,018	7	1	1,384	18	3	1,544	4	3	1,516	12	2
Expenses of stamps, frame marks, &c. supplied for revenue purposes	1,599	19	6	443	19	0	323	1	6	304	2	0	307	6	4	205	3	4½
Expenses of padlocks, with patent apparatus, supplied for revenue purposes	..			900	0	0	1,200	0	0	752	17	0	176	0	6	150	0	0
Colouring the Revenue Distillery	..			112	10	0	112	10	0	112	10	0						
Expenses of analyzing Exciseable articles, &c.	34	13	0	15	15	0	14	14	0	362	7	0	52	8	4	79	12	6
Advanced, on account, for clothing for Revenue Police in Ireland	..			1,000	0	0	..			..			..			..		
Tradesmen's Bills, viz.:—																		
Carpenter	2,498	1	3½	2,630	5	11¾	1,794	16	5	1,936	2	4½	1,060	19	8½	1,416	2	2¾
Bricklayer	1,054	0	4½	220	15	6	108	19	7	161	12	1½	118	7	8	282	6	10
Mason	238	18	2	154	4	6	28	18	7	61	4	10	8	16	4	75	2	8½
Plasterer	191	19	9¼	186	10	0¾	217	14	5	81	11	3½	14	14	3	49	18	6¼
Pavior	85	7	10½	19	19	1½	..			..			..			..		
Plumber	207	13	3¾	137	8	10¼	92	12	1	59	15	5¾	59	10	2½	280	2	2
Painter	289	3	3	413	3	1	660	12	9	267	6	1¼	127	12	4½	130	3	9¼
Glazier	279	0	1	316	9	8¼	277	9	9¾	226	17	8	243	10	2¾	287	7	7
Smith	299	4	3	177	4	9	113	16	5½	66	15	3½	39	2	1½	125	10	8½
Slater	28	4	1	26	12	11	13	15	3	..			4	2	8	..		

Locksmith	487	7	10	487	4	11	277	17	7½	409	3	6	232	12	0	161	4	8½
Upholsterer	352	8	8½	612	3	8	159	5	8¾	183	19	8	98	3	10½	56	10	6
Paper-hanger	50	0	5½	11	12	10	16	5	10½	..			..			22	10	3
Tinman	533	1	3	623	19	10¼	439	0	9	505	18	8	426	7	4	404	18	6½
Tallow Chandler	216	15	5½	209	9	7½	213	19	5½	186	4	8	181	1	6	196	15	1½
Turner	167	11	4½	229	6	11½	181	16	8	211	4	2¼	168	16	2	185	11	11½
Scale Maker	37	17	11	..			14	8	3	15	16	8	32	3	0	9	10	0
Clock Maker	7	14	0	16	16	1	7	12	0	10	4	0	7	9	6	7	9	6
Engineer	462	3	10	79	3	10	4	8	5	25	7	6½	..			86	18	6
Engine Maker	49	0	0	8	18	0	16	17	0	16	3	6	36	11	4	34	16	6
Wood	75	3	5	180	10	10½	99	6	10	103	6	7	102	13	11½	101	3	7
Chimney Sweeper	61	13	6	59	18	6	48	13	0	55	16	6	43	6	0	47	11	6
Gas	69	14	3	100	10	9	83	1	0	82	14	0	82	7	0	75	2	6
Other Bills	66	5	4	32	2	6	..			34	2	0	51	6	7	14	12	9
Salary to Surveyor of Buildings	400	0	0	400	0	0	400	0	0	400	0	0	400	0	0	400	0	0
Expense of printing and binding permits	2,196	0	11	2,517	4	5½	2,138	15	3	2,163	14	9	1,790	15	3½	2,439	7	10
Expense of tissue and permit paper	1,868	0	1½	2,239	2	2	925	7	6	..			585	11	0	1,013	5	10
Colourman	65	12	5	48	2	1½	65	2	11	48	2	4	50	8	2	37	0	11
Hydraulic press for Printing Office	..			..			152	10	0	..			..			..		
Permit plates	..			..			..			..			..			134	10	0
Articles for, and repairs of, printing machines	5	12	0	7	12	5	31	7	9	10	0	0	9	14	6	24	11	0
Rent of offices, rates, taxes, and tithes	4,068	5	9½	4,711	17	11	4,322	0	3	4,333	19	4½	4,254	10	2½	4,219	18	11½
Solicitors' bills for their disbursements in carrying on proceedings at law	11,231	9	0	5,650	4	5½	3,596	4	9½	4,143	14	5½	3,927	19	1½	4,700	7	0
Expenses of unproductive prosecutions and seizures	33	12	6	51	2	5	13	5	4½	199	8	9	172	18	6	253	4	1
Amount of verdict and costs obtained by John Chapman for illegal arrest	..			..			..			..			86	0	0	..		
Stamps supplied for revenue purposes	3,162	10	0	3,185	0	0	1,775	0	0	1,409	0	0	2,159	10	0	2,188	0	0
Postage	8,667	15	4	16,032	13	10	13,189	6	2	13,006	2	6	12,553	12	8	12,903	16	4
Carriage of books and parcels	1,496	4	5	2,713	4	2	2,426	1	11	2,382	6	2	2,040	14	2	1,863	0	2
Stationery, advertisements, &c.	789	7	11	975	14	8	616	11	8	583	2	8	598	9	0	502	0	7
Allowance for providing apartments requisite for the performance of duty	31	5	0	49	9	0	18	15	0	18	15	0	25	0	0	25	0	0
Short-hand notes of various revenue trials	154	4	4	158	0	8	174	15	8	..			177	3	0	182	19	0
Allowance to prisoners confined at the suit of this revenue	29	9	10½	15	6	2	6	14	9½	15	15	8½	19	2	0	10	3	6
Housekeeper's incidental expenses	397	7	6½	275	12	10	167	8	5½	160	11	11¾	170	9	0¾	165	10	9¼
Treasury fees on passing salary and incident bills	440	15	6	328	15	0	295	17	6	348	0	0	295	17	6	263	0	0
Compensation to the parties for loss sustained by them in consequence of seizure of glass	..			..			650	6	2	..			..			..		
Parliamentary papers for the Board, procured by direction of His Majesty's Treasury	253	16	7½	..			..			..			..			..		
Medical and funeral expenses allowed to the widow of an officer who died of cholera, in Ireland	..			..			..			..			41	6	9	..		
Miscellaneous payments	157	11	2	236	10	0	213	7	2½	231	9	2¼	150	6	7	144	8	9¼
£	59,773	10	6¼	73,646	7	2¾	57,760	8	9	56,303	19	9¼	53,702	17	0	56,592	12	2½

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Excise Office, London,
10th July, 1835.

G. A. Cottrell,
First General Accountant.

No. 21.
Incidents.

4981
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Appendix No. 22.

No. 22.

A RETURN of the Gross Number of each of the under-mentioned Documents (blank or otherwise) transmitted within the Year ending 5th January 1833 to the Chief Office in Broad Street.

	Number of Documents.			
	England.	Scotland.	Ireland.	United Kingdom.
Vouchers from the London Surveyors	4,881	..	..	4,881
Charge Papers ditto	8,521	..	..	8,521
Vouchers from the Country Supervisors	50,802	22,535	5,784	79,121
Arrear Lists ditto	7,221	808	1,440	9,469
Collectors' Petty Accounts	1,574	832	1,116	3,522
„ Duty Accounts Current	3,820	940	896	5,656
„ Consolidated Duties Accounts Current	440	128	168	736
„ Deductions from Salaries ditto	110	32	42	184
„ Locks ditto	224	64	84	372
„ Police ditto	..	..	52	52
Credit Vouchers	57,508	25,418	25,412	108,338
Notice Catalogues of Sales by Auction held in London	9,486	..	..	9,486
Catalogues, Certificates, &c. of Sales settled in ditto	21,096	..	..	21,096
„ „ Country	86,376	13,320	7,504	107,200
Collectors' Letters of Sales due and unaccounted for, &c.	472	16	168	656
Collectors' Ledgers	104	16	21	141
„ Weekly Gross Receipts	2,805	832	1,092	4,729
„ Quarterly Accounts of Quantities charged with Duty	220	64	168	452
„ „ of Malt used by Brewers, Distillers, &c.	224	64	84	372
„ „ of Amount of Duty charged on each article, shewing the excess or deficiency as compared with the corresponding period of former Year, and cause thereof.	220	64	84	368
„ Warrants of Spirits delivered from Warehouse	..	9,184	14,520	23,704
„ Account of Goods brought into and taken out of Stock	708	..	..	708
„ Remittance Papers	..	3,070	..	3,070
Weekly Returns from Provincial Bank of Ireland	..	..	884	884
Receipts from ditto for Daily Lodgments of Cash	..	..	640	640
Warehouse-keeper's Receipts for Spirits warehoused, &c.	..	2,758	3,147	5,905
Distillers' declarations of Malt to be used in distillation	..	5,832	30	5,862
Collectors' Salary Lists	55	..	..	55
Supervisors' Lists of Officiators	2,502	592	344	3,438
East India Company's Catalogues of Tea Sales	Pages 2,838	..	..	Pages 2,838
Receipts for Army and Navy Half-pay, Greenwich Pensions, &c.	36,000	8,000	9,000	53,000
	(Returned in Duplicate.)			
DOCUMENTS RELATING TO FINES AND SEIZURES, &c.				
Orders for laying Informations for Penalties, Condemnation of Seizures, &c.	3,339	1,390	1,503	6,232
Reports of events of Hearing, and Solicitor's Lists of result of Prosecutions	517	1,390	1,507	3,414
Supervisors' and Warehouse-keepers' Quarterly Accounts and Returns	1,610	912	308	2,830
Collectors' Quarterly and Annual Accounts	495	384	168	1,047
„ Accounts of Expenses, Lists of Distribution of Fines, &c.	..	2,432	..	2,432
Credit Vouchers for officer's share of Fines, &c. and for expenses	2,456	5,000	1,954	9,410
Seizure Notes for articles lodged in store	..	..	827	827
Statements of Persons arrested and convicted	..	..	520	520
Still Returns, Services, &c.	..	..	982	982

Excise Office, London,
30th November 1833.

G. A. Cottrell,
First General Accountant.

Appendix No. 23.

No. 23.

A RETURN of Treasury References and Reports in 1831, 1832, 1833 and 1834. Also, the Number of Letters received and written from and to other Public Departments in 1833.

	1831.		1832.		1833.		1834.	
Treasury References	..	1,542	..	1,501	..	1,487	..	1,584
Treasury Reports, exclusive of those on cases returned in periodical Lists, viz. Prisoners, Superannuations	1,141	..	1,043	..	943	..	1,011	..
Reports on cases returned in the periodical Lists	823	..	1,094	..	1,569	..	1,641	..
Treasury Reports . . Total	..	1,964	..	2,137	..	2,512	..	2,652
Letters received from other Public Departments						190		
„ written to ditto						213		

J. Clayton Freeling.

6th April, 1835.

Appendix No. 24.

No. 24. Residences or Emoluments in lieu.

A RETURN of all Persons belonging to the Excise Establishment who are allowed a Residence, or Emoluments in lieu of a Residence, and the Authority for such Residence or Emoluments.

	Persons allowed a Residence.		
	Name.	Station.	Authority.
ENGLAND .	Mrs. Marg. Vincent .	Housekeeper at the Chief Office	By virtue of appointment as Housekeeper.
	John Waters. . .	Distiller at the Excise Distillery, St. Katherine's	Board of Excise.
SCOTLAND .	Miss G. Mylne . .	Housekeeper at Excise Office, Edinburgh	,,
IRELAND . .	Mrs. Marg. Clarke .	Ditto at Leith	,,
	.. ..	Nil.	

	Persons allowed Emoluments in lieu of a Residence.			
	Name.	Station.	Amount of Allowance.	Authority.
			Per Annum. £.	
ENGLAND .	Joseph Hurst . .	Inspector of the Watchmen employed on the Quays	25	Board of Excise. The payment sanctioned quarterly by the Lords of the Treasury.
SCOTLAND . IRELAND . .	.. ..	Nil.		

Note.—In some instances, where there are spare rooms, persons connected with this Revenue are allowed to occupy the same, for the purpose of protecting and guarding the Books and other Official Documents therein deposited; but as such cases do not cause any expense to the Revenue, they have not been included in the above Return.

Excise Office, London,
13th May, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 25.

No. 25. Travelling Allowances.

A RETURN of the Amount of Travelling Allowances received by any Individuals in the Excise Department, specifying the Rate, and Total Amount allowed to each Individual, in the Year ended 5th January, 1835.

NAME.	Station.	Rate of Allowance.	Amount allowed. £. s. d.
Thomas Dean	Surveying-General-Examiner	Actual expenses not exceeding 15s. per day for subsistence, and 1s. per mile for travelling charges	124 4 10
James Steel	,,	,,	59 14 5
Daniel Logie	,,	,,	58 8 7
Benjamin Wadsworth . .	,,	,,	269 15 4
Job Douglas	,,	,,	55 8 4
John Lewis	,,	,,	206 5 10
Richard Dixon	,,	,,	265 17 0
Richard Eaton	,,	,,	192 16 6
James Williamson . . .	,,	,,	159 3 1
John Voyce	,,	,,	37 18 6
Thomas Coleman . . .	,,	,,	121 4 8
John Thompson . . .	,,	,,	180 9 9
John Etherington . . .	,,	,,	32 15 3
John Chambers . . .	,,	,,	132 15 3
James Archer	,,	,,	40 0 0
Thomas Rider	,,	,,	370 0 0
John Mayhew	,,	,,	299 3 9
John Johnston	,,	,,	222 6 0
Jonathan Barber . . .	,,	,,	139 1 1
William Adams	,,	,,	219 18 9
Thomas Rayner . . .	,,	,,	211 17 2
Patrick Kelly	,,	,,	92 4 5
John Clark	,,	,,	238 9 7
John Corbett	,,	,,	108 9 7
Thomas Walton . . .	,,	,,	216 7 2
Samuel Crowther . . .	,,	,,	68 17 0
William Wallace . . .	,,	,,	194 3 7
John Herdson	,,	,,	100 0 0
William Hetherington . .	,,	,,	1 5 10
Thomas Julians . . .	,,	,,	124 1 4
James Salmon	,,	,,	80 0 0
John Voyce	,,	,,	94 8 3
Samuel C. Pearse . . .	,,	,,	135 3 6

A RETURN of Travelling Allowances, &c.—continued.

No. 25.

Travelling Allowances.

NAME.	Station.	Rate of Allowance.	Amount allowed. £.	s.	d.
Golding Bird	Surveying-General-Examiner	Actual expenses not exceeding 15s. per day for subsistence, and 1s. per mile for travelling charges	128	10	3
James Inglis	,,	,,	140	0	0
John Wemyss	,,	,,	130	0	0
George Sutherland	,,	,,	236	8	6
Thomas Evans	,,	,,	120	0	0
Gervase Oldham	,,	,,	183	11	5
John Clark	,,	,,	106	8	1
John Graves	,,	,,	56	8	1
Henry Smith	,,	,,	139	3	9
William Baker	,,	,,	62	4	0
John Graves	,,	,,	60	0	0
James Napper	,,	,,	110	0	0
James Thompson	,,	,,	40	0	0
William Boyd	,,	,,	84	0	0
William Gordal	,,	,,	45	0	0
John Sage	Acting ,,	,,	215	11	4
Benjamin Hodgson	,,	,,	80	0	0
William Brown	,,	,,	40	0	0
William Hawkins	,,	,,	40	0	0
Alex. Hutton	,,	,,	40	0	0
John Pollock	,,	,,	30	0	0
Thos. P. Gardner	,,	,,	44	0	5
John Badcock	Collector	Actual expenses	5	14	0
James M'Laren	,,	,,	4	18	0
John Anderson	,,	,,	8	9	6
Abraham Moffatt	,,	,,	2	9	6
Lindsay Grandison	,,	,,	12	2	6
Thomas Gill	,,	,,	4	9	0
William Kilpatrick	,,	,,	6	11	6
Norman Ashe	,,	,,	5	4	0
Alexander Halliburton	,,	,,	7	2	0
Philip B. Crouch	Supervisor	,,	10	9	6
William Husband	,,	,,	9	1	7
William Hardy	,,	,,	4	2	1
Thomas Smith	Officer	,,	8	18	8
John Forbes	Collector's Clerk	,,	6	10	3
William Blackwell	Examiner	,,	1	0	0
John Corke	Examiner appointed Supervisor	7*d.* per mile for conveyance to district	0	10	6
Isaac Roden	,, ,, ,,	,,	12	10	10
Thomas Moody	,, ,, ,,	,,	15	17	11
James Dockeray	,, officiating as ,,	Actual expenses	25	15	9
Owen James	,, ,, ,,	,,	40	16	4
Isaac Roden	,, ,, ,,	,,	10	18	6
Thomas Wilson	,, ,, ,,	,,	3	15	0
John Thomas	,, officiating ,,	,,	13	3	6
	,, appointed ,,	7*d.* per mile	12	1	6
James Hurst	,, officiating ,,	Actual expenses	21	10	0
John Anderson	,, ,, ,,	,,	23	19	0
William Snow	,, ,, ,,	,,	14	15	0
J. Lowe	,, ,, ,,	,,	0	9	6
John Trimble	,, ,, ,,	,,	6	7	6
Charles Bushby	,, ,, ,,	,,	14	4	6
W. A. Wood	,, officiating ,,	,,	5	4	0
	,, appointed ,,	7*d.* per mile	14	7	0
William Blackwell	Examiner officiating as Supervisor	Actual expenses	6	18	0
Cuthbert Henderson	,, officiating ,,	,,	0	12	0
	,, appointed ,,	7*d.* per mile	6	16	6
David Davies	,, officiating ,,	Actual expenses	15	10	0
	,, appointed ,,	7*d.* per mile	13	16	6
John Cunningham	,, officiating ,,	Actual expenses	0	18	0
Samuel Truran	,, officiating ,,	,,	8	14	6
	,, appointed ,,	7*d.* per mile	15	17	11
William Humphries	,, officiating ,,	Actual expenses	26	12	0
	,, appointed ,,	7*d.* per mile for conveyance to district	12	4	5
William Valentine	,, officiating ,,	Actual expenses	18	14	6
	,, appointed ,,	7*d.* per mile	16	12	6
Alexander Betty	,, officiating ,,	Actual expenses	10	1	6
Peter Grassie	,, ,, ,,	,,	8	0	6
Charles Daly	,, ,, ,,	,,	8	4	0
George Hudson	,, ,, ,,	,,	7	1	0
Edward Yeadon	,, ,, ,,	,,	21	1	0
Thomas Moody	,, ,, ,,	,,	8	19	0
Jonathan Hodges	,, ,, ,,	,,	11	1	6
John Jones	,, ,, ,,	,,	27	8	0
	,, appointed ,,	7*d.* per mile	11	6	11

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A RETURN of Travelling Allowances, &c.—continued.

No. 25.
Travelling Allowances.

NAME.	Station.	Rate of Allowance.	Amount allowed. £.	s.	d.
Edgar Eldred	Examiner officiating as Supervisor	Actual expenses	11	2	0
	" appointed "	7*d.* per mile	10	18	9
J. P. Johnson	" officiating "	Actual expenses	32	9	6
Thomas Robinson	" " "	"	22	16	6
Samuel G. Bailey	" " "	"	5	17	0
	" appointed "	7*d.* per mile	11	6	4
B. Williams	" officiating "	Actual expenses	10	4	0
William Hetherington	" " "	"	19	3	0
Jonathan Hodge	" " "	"	16	11	0
Robert Flamank	" " "	"	2	16	4
	" appointed "	7*d.* per mile	15	15	7
James Kinlay	" officiating "	Actual expenses	15	13	0
John Morson	" " "	"	21	15	6
Edward Yeadon	" " "	"	6	1	6
	" appointed "	7*d.* per mile	12	9	8
Thomas Eman	" officiating "	Actual expenses	3	3	0
William Christian	" " "	"	9	15	0
Robert Benson	" " "	"	7	11	5
	" appointed "	7*d.* per mile	13	10	1
Francis Moody	" officiating "	Actual expenses	5	0	6
David Williams	" " "	"	8	18	0
Joseph Lane	" " "	"	0	15	6
Daniel Massey	" " "	"	19	4	6
George Allen	" " "	"	1	16	6
Francis Gordon	" " "	"	12	1	0
Isaac Ballard	" " "	"	17	10	8
Charles Eldred	" " "	"	2	18	6
	" appointed "	7*d.* per mile for conveyance to district	13	9	6
Josiah Lowe	" officiating "	Actual expenses	3	11	0
	" appointed "	7*d.* per mile	19	16	1
John Matthias	" officiating "	Actual expenses	13	17	7
	" appointed "	7*d.* per mile	12	9	8
James Palmer	" officiating "	Actual expenses	13	4	0
William Williams	" " "	"	7	4	0
	" appointed "	7*d.* per mile	11	4	0
Joseph Hurst	" officiating "	Actual expenses	1	4	6
George Barker	" " "	"	4	2	0
Peter Drummond	" " "	"	6	4	0
Austin Maltby	" " "	"	3	0	6
R. R. Alliston	" " "	"	5	14	0
Jeffery Faulder	" " "	"	5	4	0
George Hudson	" " "	"	2	2	0
	" appointed "	7*d.* per mile	6	17	0
John Waddingham	" officiating "	Actual expenses	2	4	0
John Jewell	" " "	"	8	13	0
James Frood	" " "	"	3	13	6
Thomas Smith	Officer	"	19	13	6
			8054	11	0

NOTE.—The terms of the Order have not been construed to apply to the expenses of the periodical removal of country officers from one station to another, nor to the sums formerly paid to the resident Commissioners in proceeding to and from the Local Boards in Scotland and Ireland.

Excise Office, London,
8th July, 1835.

G. A. COTTRELL,
First General Accountant.

APPENDIX No. 26.

No. 26.
Travelling Expenses of Surveying-General-Examiners.

AN ACCOUNT of the Amount of extra Expenses for Travelling, &c., beyond the ordinary Pay of Surveying-General-Examiners, in the Years 1832, 1833, and 1834.

YEARS.	Amount. £.	s.	d.
1832	7,268	3	3
1833	6,114	4	9
1834	6,494	8	5

NOTE.—The above is the amount of actual expenses incurred, which are in no case allowed to exceed 1*s.* per mile for travelling, and 15*s.* per day for subsistence; and the charges are generally considerably within such limits.

Excise Office, London,
10th July, 1835.

G. A. COTTRELL,
First General Accountant.

Appendix

No. 27.
Landed or Household Property.

A STATEMENT of all Landed or Household Property, whether Freehold, or Leasehold, or under any other Tenure, at of each Property, the Date of each such Payment, the Date of the Agreement in each case, and the authority for such annually for every such Property, and in all cases of Property leased, specifying the Individuals to whom each Property every instance the purpose for which the respective Properties were bought or taken; shewing also whether any such

FREEHOLD PROPERTY.

Description of Property.	Where Situate.	Amount paid for Purchase.	Date of Payment.	Date of Agreement.
		£. s. d.		
The Chief Office of Excise	On the site of the late Gresham College, Old Broad Street	A perpetual ground-rent of 500*l.* per annum to the City of London, who paid 1,800*l.* towards clearing the ground	..	10th Dec. 1767
The Old South Sea House	Old Broad Street	17,000 0 0	23d Nov. 1822	8th and 9th Dec. 1821
House	Bishopsgate Street	400 0 0	14th Nov. 1798	22d Dec. 1796
House, and part of Office	Tower Dock, Tower Hill	2,480 0 0	20th Dec. 1800	20th Dec. 1800
Four Houses adjoining the above	,,	870 0 0	22d Aug. 1804	28th Jan. 1804
House ,,	,,	1,500*l.*, and a pepper-corn rent for 500 years, from 18th November, 1654	19th Oct. 1808	10th Oct. 1808
,, ,,	,,	1,250 0 0	16th Aug. 1809	21st June, 1809
Two Houses ,,	Priest's Alley ,,	300 0 0	22d Feb. 1832	6th July, 1831
House and Premises	Crutched Friars	3,500 0 0	31st July, 1824	7th and 8th July, 1824
,, ,,	South side of East Smithfield	5,500 0 0	2d July, 1829	June, 1829
Office	East India Dock	120 0 0	5th July, 1809	30th June, 1809

SCOT

The late Chief Office	Edinburgh	No formal transfer of the premises has yet taken place, and no amount has been paid by the Excise	..	..
House	Greenock	The estimated expense of the building was 21,000*l.*, of which the Excise revenue paid the proportionate sum of 8,269*l.* 18*s.* 1*d.* Annual ground-rent 1*l.* 0*s.* 2*d.*	In the Quarter ended 10th Oct. 1819	Mar. 1816

IRE

Two Warehouses	North Wall, Dublin	Built by the Revenue at the cost of 16,697*l.* 15*s.* 7*d.*, and subject to a ground-rent of 797*l.* 6*s.* 8*d.*	..	..

No. 27.

present held by the Excise Department, specifying in every instance the Amount paid, either for the Purchase or otherwise Purchase or Agreement. Stating further, where Leasehold Property is held, the Total Amount of Rent paid and payable is let, and the Amount of Rent paid and payable annually by those Lessees on account of such Property, and shewing in Property is unoccupied for the Public Service and unlet to Individuals, and if so to what extent.

No. 27.
Landed or Household Property.

—ENGLAND.

Authority.	Individuals to whom the Property is Let.	Amount of Annual Rent. £. s. d.	Purposes for which Bought or Taken.	Property Unoccupied and Unlet.
8 Geo. 3, c. 32	..	..	For the sittings of the Board and its officers, and the management of the general revenue.	
"	Cellars to Mark Giberne, wine-merchant . . .	15 0 0	To enlarge the Chief Office. The part occupied for the public service is used as a Permit Department, Printing Office, Store-rooms, &c.	
"	And a considerable portion to the City Club . . .	330 0 0		
"	S. W. Weller	63 0 0	To open an entrance from Bishopsgate Street to the Chief Office.	
Board	About one-third part is occupied by the Navy Pay Office, under the authority of the Treasury, signified by letter of 30th Sept. 1830	..	For Import and Export Offices; except the premises in Priest's Alley, which were purchased to render the other part of the property more valuable.	
"				
"	The cellars are let to a mercantile house	80 0 0		
Treasury Warrant, 16th Feb. 1832	The remainder is used as a depository for old books .			
Board	..	..	For Offices for the Tea and Export Departments.	
Treasury Warrant, 15th March, 1828	..	..	For a Distillery for seized spirits, and an Import Office.	
Board	..	..	For an Import and Permit Office.	

LAND.

These premises were taken possession of by the Excise in July, 1825, under a Treasury Order of 30th June, 1824, directing also the removal of the Customs department, by which the premises had been previously occupied, to Leith.	..	..	For the sittings of the late local Board and its officers; now occupied by the Solicitor, Collector, and Housekeeper.	
Treasury Warrant, 9th April, 1816,	One room to the Clyde Shipping Company . .	20 0 0	Built for the Customs and Excise department. The Excise officers occupy Journal, Permit, and Export Offices.	One room.
	One ditto to Messrs. Rankin and Co.	18 0 0		
	One ditto to Mr. Charles Murray	18 0 0		

LAND.

46 Geo. 3, c. 106, s. 75	Distillers, who pay a storage rent on spirits warehoused	2,177 0 0	For depositing spirits before payment of the duty thereon.	

A STATEMENT of all Landed or Household Property,

No. 27.

Landed or Household Property.

LEASEHOLD PROPERTY

Description of Property.	Where Situate.	Amount paid for Purchase. £. s. d.	Date of Payment.	Date of Agreement.	Authority.
Two Houses . . .	Sermon Lane . . .	..	..	25th Mar. 1800	Board
House	Neville's Court, Fetter Lane	..	..	25th Dec. 1817	„
„	Old Broad Street . .	..	..	29th Sept. 1829	„
„	Barnstaple	..	..	20th Oct. 1818	„
„	Bath	..	..	25th Mar. 1815	„
„	Bristol	2,800 0 0	3d April, 1811, and 29th May, „	23d May, 1811	„
„	„				„
„	Whitehaven . . .	..	..	1st June, 1816	„
„	Sunderland	..	..	13th May, 1829	„
„	Exeter	..	..	29th Sept. 1819	„
„	Gloucester	..	..	26th Mar. 1823	„
„	Portsmouth . . .	..	..	Christmas, 1813	„
„	Hull	..	..	23d Oct. 1813	„
Warehouse . . .	„	..	..	5th April, 1818	„
House	Birmingham . . .	..	..	29th Sept. 1820	„
House and Premises .	Liverpool	..	..	25th Mar. 1830	„
House	Manchester . . .	..	..	1st Mar. 1826	„
„	Arcade, Newcastle . .	..	..	9th Dec. 1833	Treasury Warrant 3d May, 1833
„	North Shields . . .	..	..	1st Aug. 1817	Board
„	Plymouth	..	..	Christmas, 1820	„
„	Dartmouth	..	..	25th Mar. 1822	„
„	Rochester	..	..	29th Sept. 1815	„
„	Brighton	..	..	7th Oct. 1826	„
„	Swansea	..	..	21st May, 1822	„
„	Whitby	..	..	28th Mar. 1822	„
„	York	..	..	5th April, 1813	„
					SCOT
House	Aberdeen	..	..	11th May, 1832	Board
„	Edinburgh	..	..	11th Nov. 1827	„
					IRE
House	Coleraine	..	..	1st May, 1817	46 Geo. 3, c. 106, s. 75 . . .
Warehouses . . .	Cork	..	..	26th Mar. 1816	„
„ . . .	„	..	..	1st May, 1816	„
House	Drogheda	461 10 9	18th May, 1814	17th Feb. 1814	„
„	Thomas Street, Dublin	..	..	..	Board
„	Bedford Street „ .	..	..	15th June, 1812	46 Geo. 3, c. 106, s. 75 . . .
Five Houses . . .	Dundalk	..	..	May, 1817	„
Warehouses . . .	Limerick	5,676 18 6	11th Dec. 1812	5th Dec. 1812	„
„	„	..	..	30th April, 1816	„
House	Downpatrick . . .	..	..	May, 1814	„
„	Waterford	..	..	5th Jan. 1818	„

whether Freehold or Leasehold, &c.—continued.

No. 27.

Landed or Household Property.

—ENGLAND.

Amount of Rent payable Annually by the Revenue.	Individuals to whom the Property is Let.	Amount of Rent payable Annually to the Revenue.	Purposes for which Bought or Taken.	Property Unoccupied and Unlet.
£. s. d.		£. s. d.		
80 0 0	One of the houses re-let to Mrs. Waring . . . . The other occupied as a Permit Office. Apartments therein let to C. H. Lord, Officer . . .	40 0 0 10 10 0	As a Coffee-roasting Department.	
65 10 0	..	..	" Now used as a Permit Office.	
245 16 8	..	..	Offices for the Solicitor, Assistant-Solicitor, and Clerks.	
55 0 0	..	..	Excise and Journal Offices, and for keeping Stores and Seizures.	
42 0 0	..	..	"	
3 10 0	..	..	Excise and Export Offices .	Destroyed by fire during the late riots; now being rebuilt.
1 0 0	..	..	Import and Permit Offices .	
63 0 0	..	..	Excise and Journal Offices.	
18 0 0	..	..	" and Seizure Warehouse.	
45 0 0 including taxes	..	..	Excise and Journal Offices.	
27 0 0	..	..	"	
80 0 0	..	..	"	Rent reduced to 35*l.* from Christmas, 1834.
63 0 0	..	..	Excise and Export Offices.	
18 18 0	..	..	Depositing Seizures.	
60 0 0	..	..	Excise and Journal Offices.	
430 0 0	..	..	Excise Office and Warehouse.	
80 0 0	..	..	Excise and Journal Offices.	
80 0 0	..	..	Excise, Export, Permit, and Journal Offices.	
30 0 0	..	..	Journal and Permit Offices.	
63 0 0	..	..	Excise and Journal Offices.	Reduced to 52*l.* 10*s.* per ann. from Christmas, 1834, and tenure annual.
18 0 0	..	..	Post Office and Seizure Warehouse.	
60 0 0	..	..	Excise and Journal Offices, and Seizure Warehouse.	
35 0 0	..	..	Permit Office.	
25 0 0 including taxes	On the removal of the Collector's residence to Brecon, re-let to Mr. Thos. Hazell.	13 0 0	Excise and Journal Offices, and Seizure Warehouse.	
16 0 0	..	..	Excise Office.	
25 0 0	..	..	Excise, Journal, and Permit Offices.	

LAND.

24 0 0	..	..	Excise and Permit Offices.	
80 0 0	Sub-let to Alex. Dunlop	45 0 0	For storing old books; but, from the late changes, it is no longer necessary for such purpose.	

LAND.

110 15 4½	..	..	Excise Office and Seizure Warehouse.	
The original rent of 1,000*l.* Irish was fined down, by release of 1st Nov. 1826, to 461*l.* 10*s.* 9*d.* British, on payment of 7,692*l.* 6*s.* 2*d.* .	..	..	Warehousing spirits before payment of the duty.	
The original rent of 400*l.* Irish was fined down, by release of 1st November, 1826, to 145*l.* 4*s.* 1*d.* British, on payment of 3,733*l.* 14*s.* 3¾*d.* .	..	..	"	
42 0 0	..	..	Excise Office, Distillery Chamber, and Seizure Warehouse.	
50 0 0	..	..	Distillery Chamber and Permit Office.	
46 3 1	..	..	"	
30 1 11	A portion, not being required for revenue purposes, is re-let to different individuals .	46 14 7	As an Excise Office, Permit Office, Distillery Chamber, and Warehouse for seized goods.	
184 12 3¾	..	..	Warehousing spirits before payment of the duty . .	Now unoccupied, and advertised to be let.
92 6 2	..	..	"	
69 4 7½	Re-let to Mr. Alex. Miller	36 18 5½	Excise and Journal Offices.	
36 18 5½	..	..	Excise, Journal, and Permit Offices, and Seizure Warehouse.	

A STATEMENT of all Landed or Household Property, whether Freehold or Leasehold, &c.—continued.

No. 27.

Landed or Household Property.

PROPERTY HELD BY YEARLY TENURE—ENGLAND.

Description of Property.	Where Situate.	Amount of Annual Rent. £.	s.	d.	Purposes for which taken.
Apartments	Upper Fort Place, Bermondsey	30	0	0	Journal and Permit Offices.
,,	Fair Street, Horselydown	40	0	0	Ditto.
,,	Swan Street, Dover Road	40	0	0	Ditto.
,,	Redcross Street, Southwark	21	0	0	Permit Office.
,,	Bridge Street, Southwark	36	15	0	Journal and Permit Offices.
,,	Temple Place, Blackfriars Road	42	0	0	Ditto.
,,	Milner Place, New Cut	30	0	0	Ditto.
,,	Paradise Street, Lambeth	38	0	0	Ditto.
,,	South Lambeth	38	0	0	Ditto.
,,	St. George's Row, Chelsea	35	0	0	Ditto.
,,	York Street, Westminster	35	14	0	Ditto.
,,	Brewer Street, Regent Street	60	0	0	Ditto.
,,	Mount Street, Grosvenor Square	52	10	0	Ditto.
,,	Adam Street, Manchester Square	32	6	0	Private Permit Office.
,,	Seymour Place, Bryanston Square	50	0	0	Journal and Permit Office.
,,	John Street, Oxford Street	50	0	0	Ditto.
,,	Little St. Andrew Street, Seven Dials	45	0	0	Ditto.
,,	Oxford Street	55	0	0	Ditto.
,,	No. 66, St. Martin's Lane, Leicester Square	52	10	0	Ditto.
,,	Buckingham Street, Strand	30	0	0	Private Permit Office.
,,	Francis Street, Tottenham Court Road	38	0	0	Journal and Permit Offices.
,,	Old North Street, Red Lion Square	46	0	0	Ditto.
,,	Aldermanbury	50	0	0	Ditto.
,,	Duke Street, Lincoln's Inn Fields	45	0	0	Ditto.
,,	Castle Court, Bridge Row	52	10	0	Ditto.
,,	No. 38, Cannon Street	60	0	0	Ditto.
,,	Red Lion Street, Clerkenwell	44	0	0	Ditto.
,,	King Street, West Smithfield	31	10	0	Ditto.
,,	Bunhill Row	65	0	0	Ditto.
,,	Bridgewater Square	50	0	0	Ditto.
,,	Smith Street, Northampton Square	42	0	0	Ditto.
,,	Chapel Street, Pentonville	31	10	0	Ditto.
,,	Pleasant Row, Hackney	20	0	0	Ditto.
,,	Hoxton Square	28	0	0	Ditto.
,,	Queen Street, Finsbury Market	35	0	0	Ditto.
,,	St. Mary Axe	52	10	0	Ditto.
,,	Bell Yard, Gracechurch Street	45	0	0	Ditto.
,,	Love Lane, Eastcheap	50	0	0	Permit Office.
,,	New Court, Crutched Friars	60	0	0	Journal and Permit Offices.
,,	Great Prescott Street, Goodman's Fields	65	0	0	Ditto.
,,	Catherine Street, Commercial Road	40	0	0	Ditto.
,,	Old Gravel Lane, Shadwell	45	0	0	Ditto.
,,	London Street, Limehouse	35	0	0	Ditto.
,,	Blossom Street, Norton Falgate	40	0	0	Ditto.
,,	North Street, Mile End	56	0	0	Ditto.
,,	Osborne Place, Brick Lane	30	0	0	Permit Office.
,,	Bath	5	0	0	Journal Office.
,,	Calne	3	0	0	Ditto.
,,	Stevenage	12	0	0	Excise and Journal Offices.
,,	Bedford	5	0	0	Journal Office.
,,	Hitchin	5	0	0	Ditto.
,,	Newport Pagnell	5	0	0	Ditto.
,,	Stortford	5	0	0	Ditto.
House	Castle Street, Bristol	50	0	0	Distillery, Journal, and Permit Offices.
Apartments	Nicholas Street, ,,	30	0	0	Journal and Permit Offices.
,,	Redcliffe Street, ,,	18	18	0	Ditto.
,,	Unity Street, ,,	6	0	0	Journal Office.
,,	Cambridge	9	10	0	Excise and Permit Offices.
House	Dover	42	0	0	Ditto.
Apartment	,,	16	0	0	Permit Office.
,,	,,	10	0	0	Seizure Warehouse.
,,	Canterbury	16	16	0	Permit Office.
House	Chester	20	0	0	Excise and Permit Offices.
,,	Falmouth	20	0	0	Ditto.
,,	Coventry	40	0	0 including Coals and Candles	Ditto.
Apartments	Leicester	13	0	0 including Coals and Candles	Journal and Permit Offices.
,,	Carlisle	14	0	0	Permit Office and Seizure Warehouse.
A Room	Bowness, Cumberland	2	0	0	For depositing the Stores belonging to the Revenue Boat stationed at Bowness.

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A STATEMENT of all Landed or Household Property, whether Freehold or Leasehold, &c.—continued.

No. 27.

Landed or Household Property.

PROPERTY HELD BY YEARLY TENURE—ENGLAND, continued.

Description of Property.	Where Situate.	Amount of Annual Rent. £. s. d.	Purposes for which taken.
A Room	Skinburness, Cumberland	3 0 0	For depositing the Stores belonging to the Revenue Boat stationed at Skinburness.
House	Roans Green, ,,	25 0 0	For the Border Officers.
Apartments	Nottingham	20 0 0	Excise and Journal Offices.
,,	,,	20 0 0	Permit Office.
,,	Derby	28 0 0	Excise and Permit Offices.
House	Weymouth	20 0 0	Excise and Journal Offices, and Warehouse.
Apartment	South Shields	6 0 0	Journal Office.
,,	Hexham	3 0 0	Ditto, and Seizure Warehouse.
House	Colchester	25 0 0	Excise and Journal Offices.
,,	Colchester Hythe	17 0 0 including Taxes	Ditto.
A Room.	Harwich	4 0 0	Seizure Warehouse.
,,	Braintree	4 0 0	Journal Office.
Apartments	Stamford	25 0 0 including Coals and Candles	Excise and Journal Offices.
,,	Rochdale	9 0 0	Permit Office.
,,	Halifax	7 0 0	Ditto.
,,	Huddersfield	7 0 0	Ditto.
Apartment	Portsea	12 0 0	Ditto.
,,	Gosport	5 0 0	Ditto.
,,	Guildford	5 0 0	Journal Office and Seizure Warehouse.
,,	Chichester	5 0 0	Journal Office.
Apartments	Hereford	16 0 0	Excise, Journal, and Permit Offices.
House	Bromley	24 0 0	For the Distillery Officers, and for conducting the general business of the District.
,,	Ware	3 3 0	Journal Office.
,,	Hackney Road	10 0 0	Excise and Journal Offices.
,,	Somers Town	8 10 0 including Coals and Candles	Journal Office.
,,	Hertford	4 0 0	Ditto.
A Room.	Scarborough	4 4 0	Seizure Warehouse.
Apartment	Goole	8 0 0 This rent is merely nominal, as the Company of whom the property is held refuse to receive it	Export and Permit Office.
Apartments	Southampton	20 0 0	Excise and Journal Offices.
,,	,,	12 12 0	Permit Office.
A Room.	,,	5 0 0	Seizure Warehouse.
Apartments	Newport	20 0 0	Permit Office and Seizure Warehouse.
A Room.	Poole	10 0 0	Seizure Warehouse.
Apartments	Lancaster	14 17 6 including Coals and Candles	Permit Office.
,,	,,	10 0 0	Excise and Journal Offices.
,,	Kendal	10 0 0 including Coals, &c.	Permit Office.
,,	Preston	10 10 0 including Coals, &c.	Ditto.
,,	Blackburn	10 10 0 including Coals, &c.	Ditto.
Apartment	Leeds	2 2 0	Journal Office.
,,	,,	9 19 6	Permit Office.
House	,,	40 0 0	Excise and Journal Offices.
Apartment	Bradford	8 8 0	Permit Office.
,,	Wakefield	5 10 0	Ditto.
,,	,,	2 0 0	Journal Office.
,,	Birmingham	5 0 0	Ditto.
,,	,,	3 0 0	Ditto.
,,	,,	4 0 0	Ditto.
,,	,,	5 0 0	Ditto.
,,	,,	4 0 0	Ditto.
,,	Lichfield	16 0 0 including Coals and Candles	Journal and Permit Offices.

A STATEMENT of all Landed or Household Property, whether Freehold or Leasehold, &c.—continued.

No. 27.

Landed or Household Property.

PROPERTY HELD BY YEARLY TENURE—ENGLAND, continued.

Description of Property.	Where Situate.	Amount of Annual Rent.	Purposes for which taken.
Apartments	Lincoln	20 0 0 including Coals and Candles	Excise and Journal Offices.
,,	Liverpool	20 0 0	Permit Office.
,,	St. Helen's	3 10 0	Ditto.
House	Lynn	24 0 0	Excise, Journal, and Permit Office, and Seizure Warehouse.
Apartment	Manchester	20 0 0	Permit Office.
,,	Bolton	10 10 0	Ditto.
,,	Gateshead	12 8 0	Journal and Permit Offices.
A Room	Berwick-on-Tweed	2 0 0	Seizure Warehouse.
Apartments	Northampton	25 0 0	Excise and Permit Offices.
,,	Knutsford	5 0 0	Excise and Journal Offices.
,,	Warrington	15 0 0 including Coals	Journal and Permit Offices.
House	Norwich	60 0 0	Excise, Journal, and Permit Offices.
Apartments	Elmhill	12 12 0	Permit Office.
,,	Yarmouth	15 0 0	Ditto.
,,	Oxford	35 0 0	Excise and Journal Offices.
,,	,,	7 0 0	Permit Office.
,,	Banbury	20 0 0	Ditto.
House	Reading	35 0 0	Excise and Permit Offices.
Apartment	Newbury	10 0 0	Journal Office.
,,	Abingdon	5 10 0	Ditto.
,,	Henley	10 0 0	Ditto.
,,	Marlow	5 0 0	Ditto.
,,	Windsor	7 16 0	Ditto.
Apartments	Devonport	21 0 0 including Coals and Candles	Journal and Permit Offices.
,,	Deptford	20 0 0	Excise, Journal, and Permit Offices, and Seizure Warehouse.
House	Maidstone	20 0 0	Journal and Permit Offices.
Apartment	Chatham	5 0 0	Journal Office.
,,	Devizes	3 3 0	Journal and Permit Offices.
Apartments	,,	35 0 0 including Coals and Candles	Excise Office and Seizure Warehouse.
,,	Salisbury	20 0 0 including Coals, &c.	Journal and Permit Offices.
House	Shrewsbury	25 0 0	Excise and Journal Offices.
Apartment	Wolverhampton	8 0 0 including Coals, &c.	Journal and Permit Offices.
House	Sheffield	20 0 0	Excise, Journal, and Permit Offices, and Seizure Warehouse.
Apartment	Rotherham	10 0 0	Journal Office.
,,	Catcliffe	6 0 0	Ditto.
House	Stourbridge	35 0 0	Excise and Journal Offices.
Apartment	Wordsley	5 0 0	Journal Office.
,,	Dudley	6 0 0	Ditto.
,,	Brettle Lane	3 13 6	Ditto.
,,	Bridgenorth	1 0 0	Ditto.
,,	Holly Hall	3 0 0	Ditto.
,,	Sponlane	2 0 0	Ditto.
,,	Bilston	2 0 0	Ditto.
House	Ipswich	30 0 0	Excise, Journal, and Permit Offices.
Apartment	Bury St. Edmunds	9 0 0	Journal Office.
House	Brentford	53 0 0	Excise Office and Distillery Chamber.
Apartment	Kingston	2 0 0	Journal Office.
,,	Kensington	2 0 0	Ditto.
,,	Battersea	8 8 0	Distillery Chamber.
,,	Chelsea	2 0 0	Journal Office.
,,	Hammersmith	2 0 0	Ditto.
,,	Tunbridge Wells	5 0 0	Ditto.
,,	Lewes	7 0 0	Excise and Journal Offices.
,,	Wycomb	5 0 0	Journal Office.
,,	Cardiff	13 0 0	Excise Office.
Apartments	Welshpool	8 0 0	Excise and Journal Offices.
Apartment	Carnarvon	5 5 0	Ditto.
A Room	Cardigan	4 4 0	Seizure Warehouse.
,,	Haverfordwest	5 0 0	Ditto.
House	Carmarthen	20 0 0	Excise and Journal Offices.

A STATEMENT of all Landed or Household Property, whether Freehold or Leasehold, &c.—continued.

No. 27.

Landed or Household Property.

PROPERTY HELD BY YEARLY TENURE—ENGLAND, continued.

Description of Property.	Where Situate.	Amount of Annual Rent.	Purposes for which taken.
		£. s. d.	
House	Thirsk	8 0 0	Excise and Journal Offices.
Apartment	Richmond, Yorkshire	1 0 0	Journal Office.
,,	Worcester	15 0 0 including Coals and Candles	Permit Office.
,,	,,	2 12 6 including Coals, &c.	Excise Office.
,,	,,	15 15 0 including Coals, &c.	Distillery Chamber.
,,	,,	12 0 0 including Coals, &c.	Collector's Office.
,,	Taunton	2 2 0	Journal Office.
,,	Wellington	8 0 0	Ditto.
	SCOTLAND.		
Apartments	Oban	4 0 0	Excise and Journal Offices.
,,	Campbelton	10 0 0	Collector's Office.
,,	,,	5 0 0	Journal Office.
,,	,,	5 0 0	Ditto.
,,	,,	5 0 0	Ditto.
,,	Paisley	8 0 0	Permit Office.
,,	Port Glasgow	8 0 0	Export Office.
,,	Kirkwall	2 2 0	Journal Office.
,,	Thurso	8 0 0	General Excise Office.
House	Dumfries	13 0 0	Excise and Journal Offices, and Seizure Warehouse.
Apartment	Wigton	5 0 0 including Coals and Candles	Distillery Chamber.
Cellar	Stranraer	4 0 0	Seizure Warehouse.
House	Edinburgh	30 0 0	Permit and Journal Offices, and Seizure Warehouse.
,,	Leith	50 0 0	Permit and Export Offices, and Seizure Warehouse.
Apartments	Elgin	5 0 0	Journal Office.
,,	Kirkaldy	4 0 0	Excise and Journal Offices.
House	Glasgow	120 0 0	Excise, Journal, Export, and Permit Offices.
Apartments	,,	20 0 0	Permit Office.
,,	,,	4 0 0	Journal Office.
,,	,,	20 0 0	Distillery Chamber.
,,	Dumbarton	6 0 0	Journal Office.
,,	Musselburgh	5 5 0	Excise Office.
,,	,,	5 0 0	Journal Office.
,,	Haddington	10 0 0	Ditto.
,,	Inverness	10 0 0	Ditto.
,,	Dundee	10 10 0	Permit Office.
,,	Montrose	3 3 0 including Coals and Candles	Journal Office.
,,	Perth	18 0 0	Excise and Journal Offices.
Apartment	Alloa	7 0 0	Journal Office.
,,	Kirkintullock	6 10 0	Ditto.
,,	Stirling	6 10 0	Ditto.
	IRELAND.		
House	Armagh	30 0 0	Excise and Journal Offices.
Apartment	,,	10 0 0	Distillery Chamber.
,,	Ballycruming	10 0 0	Ditto.
,,	Middleton	15 0 0	Ditto.
,,	Dungannon	10 10 0	Ditto.
,,	Lurgan	9 4 7	Ditto.
,,	Portadown	10 0 0	Ditto.
,,	Ballygawly	8 8 0	Ditto.
House	Athlone	42 0 0	Excise and Journal Offices.
Apartment	Longford	11 1 6½	Distillery Chamber.
,,	Kilbeggan	11 1 6½	Ditto.
,,	Carrick-on-Shannon	7 7 0	Seizure Warehouse.

A STATEMENT of all Landed or Household Property, whether Freehold or Leasehold, &c.—continued.

No. 27.

Landed or Household Property.

PROPERTY HELD BY YEARLY TENURE—IRELAND, continued.

Description of Property.	Where Situate.	Amount of Annual Rent.	Purposes for which taken.
Apartment	Castlerea	12 0 0	Seizure Warehouse.
House	Clonmel	30 0 0	Excise, Permit, and Journal Offices, and Seizure Warehouse.
Apartment	Cloghjordan	16 10 0	Distillery Chamber.
,,	Marlfield	10 0 0	Ditto.
,,	Castlelake	10 0 0	Ditto.
A Room	Newtown Limavady	5 0 0	Seizure Warehouse.
Apartment	,,	7 7 8	Distillery Chamber.
,,	Ballyronan	5 0 0	Seizure Warehouse.
,,	,,	5 0 0	Distillery Chamber.
,,	Bushmills	6 6 0	Ditto.
,,	Ballymena	6 0 0	Ditto.
,,	,,	7 0 0	Seizure Store.
,,	Cork	9 4 7½	Distillery Chamber.
,,	,,	9 4 7½	Ditto.
,,	,,	10 0 0	Ditto.
,,	,,	9 4 7½	Ditto.
,,	,,	9 4 7½	Ditto.
,,	Bandon	10 0 0	Ditto.
,,	Navan	10 10 0	Ditto.
A Room	,,	5 0 0	Seizure Warehouse.
,,	Belturbet	10 0 0	Ditto.
,,	Clones	4 4 0	Ditto.
Apartment	Belturbet	10 0 0	Distillery Chamber.
,,	Tritonville	18 9 3	Ditto.
Apartments	Aston's Quay	31 7 8	Permit Office.
,,	Angier Street, Dublin	40 0 0	Distillery Chamber and Permit Office.
,,	Dublin	29 11 7	Ditto.
,,	Carrickmacross	9 4 7½	Distillery Chamber.
,,	Warrenpoint	9 10 0	Ditto.
House	,,	4 12 3½	Seizure Warehouse.
,,	Castlebar	45 0 0	Excise Office and Seizure Warehouse.
A Room	Ballinrobe	4 12 3½	Seizure Warehouse.
,,	Tuam	7 0 0	Ditto.
Apartment	Westport	10 0 0	Distillery Chamber.
House	Castlebar	31 10 0	Revenue Police Barrack.
,,	Ballycastle	30 0 0	Ditto.
,,	Ballina	36 0 0	Ditto, and Seizure Warehouse.
,,	Crosmolina	30 0 0	Ditto.
,,	Newport	30 0 0	Ditto.
A Room	Swineford	6 10 0	Seizure Warehouse.
House	Galway	50 0 0	Excise and Permit Offices, Distillery Chamber, and Seizure Warehouse.
Apartments	Loughrea	9 4 7½	Seizure Warehouse.
A Room	Ballinasloe	5 0 0	Ditto.
Apartment	,,	5 0 0	Collecting Room.
,,	Galway	10 0 0	Journal Office.
Barracks	,,	30 0 0	Revenue Police.
,,	Gort	35 0 0	Ditto.
,,	Ballinasloe	30 0 0	Ditto.
,,	Loughrea	27 18 0	Ditto.
Apartment	Kilkenny	18 9 2¾	Excise and Journal Office.
,,	,,	7 7 8½	Distillery Chamber.
,,	Leighlinbridge	5 0 0 including Coals and Candles.	Journal Office.
,,	Carlow	11 1 6½	Distillery Chamber.
,,	Cumber	10 0 0	Ditto.
,,	Hillsboro'	10 0 0	Ditto.
,,	Brookfield	10 0 0	Ditto.
,,	Portaferry	10 0 0	Ditto.
,,	Saul	10 0 0	Ditto.
,,	Carrickfergus	10 0 0	Ditto.
House	Belfast	52 10 0	Permit Office.
,,	,,	25 0 0	Excise Office and Distillery Chamber.
Apartments	Limerick	14 15 4½	Distillery Chambers.
House	,,	46 3 1	Excise and Permit Offices.
,,	Ennis	36 0 0	Revenue Police Barracks.
A Room	,,	8 0 0	Seizure Warehouse.
House	Londonderry	120 0 0	Excise, Permit, and Journal Offices, and Spirit and Seizure Warehouses.
A Room	Strabane	10 0 0	Seizure Warehouse.
,,	Omagh	5 0 0	Ditto.
,,	,,	5 0 0	Journal Office.

A STATEMENT of all Landed or Household Property, whether Freehold or Leasehold, &c.—continued.

No. 27.
Landed or Household Property.

PROPERTY HELD BY YEARLY TENURE—IRELAND, continued.

Description of Property.	Where Situate.	Amount of Annual Rent. £.	s.	d.	Purposes for which taken.
Apartment	Burt	5	0	0	For depositing Excise Books.
,,	Newtown Cunningham	5	0	0	Ditto.
House	Moville	25	0	0	For a Party of Revenue Police.
,,	Churchhill	18	9	2½	Ditto.
,,	Rosnakiln	32	6	2	Ditto.
,,	Millford	25	0	0	Ditto.
,,	Gortahork	25	0	0	Ditto.
,,	Letterkenny	21	0	0	Ditto.
,,	Mountfield	35	0	0	Ditto.
,,	Stranorlar	25	0	0	Ditto.
,,	Killeter	23	0	0	Ditto.
,,	Laremount	21	0	0	Ditto.
,,	Mallow	36	18	6	Excise Office and Seizure Warehouse.
Apartment	Middleton	9	4	7½	Distillery Chamber.
,,	Tullamore	10	10	0	Journal Office.
A Room	,,	9	4	7½	Seizure Warehouse.
Apartment	Roscrea	10	0	0	Journal Office.
,,	Frankford	8	0	0	Ditto.
,,	Mountmelick	8	0	0	Ditto.
House	Birr	30	0	0	Excise and Journal Offices, and Seizure Warehouse.
Apartment	Banagher	8	0	0	Journal Office.
A Room	Roscrea	5	0	0	Seizure Warehouse.
Apartments	Dublin	30	0	0	Excise Office and Seizure Warehouse.
,,	Monastereven	14	9	7½ including Coals, &c.	Distillery Chamber.
,,	Leixlip	16	0	0 including Coals, &c.	Ditto.
,,	Kilcock	16	0	0 including Coals, &c.	Ditto.
House	Sligo	30	0	0	Excise and Permit Offices, and Seizure Warehouse.
A Room	Enniskillen	5	0	0	Seizure Warehouse.
Apartment	,,	10	0	0	Distillery Chamber.
,,	Ballyshannon	10	0	0	Ditto.
A Room	,,	5	0	0	Seizure Warehouse.
Barracks	Sligo	36	18	5½	Revenue Police.
,,	Manorhamilton	30	0	0	Ditto.
,,	Mohill	40	0	0	Ditto.
,,	Donegal	28	0	0	Ditto.
,,	Ballyshannon	35	0	0	Ditto.
,,	Rutland	36	18	5½	Ditto.
,,	Pettigo	30	0	0	Ditto.
,,	Enniskillen	30	0	0	Ditto.
,,	Ballymote	27	14	0	Ditto.
,,	Drumshambo	30	0	0	Ditto.
,,	Kinlough	25	0	0	Ditto.
,,	Grange	40	0	0	Ditto.
,,	Teeling	20	0	0	Ditto.
,,	Dromore, West	30	0	0	Ditto.
,,	Boyle	40	0	0	Ditto.
,,	Fintown	35	0	0	Ditto.
,,	Drumkeirn	30	0	0	Ditto.
House	Tralee	20	0	0	Excise Office and Seizure Warehouse.
Apartment	,,	11	1	6¼	Distillery Chamber.
,,	Newcastle	10	0	0	Seizure Warehouse.
,,	New Ross	2	2	0	Journal Office.
,,	Clashmore	11	6	7½	Distillery Chamber.
,,	Fairfield	6	0	0	Ditto.
,,	Wexford	10	0	0	Ditto.
,,	Enniscorthy	12	0	0	Seizure Warehouse.
,,	Wexford	20	0	0 including lighting fires and cleaning the Office.	Excise Office and Seizure Warehouse.
Barracks	Castlerea	25	0	0	Revenue Police.
,,	Ballyfernon	42	0	0	Ditto.
,,	Strokestown	25	0	0	Ditto.

Excise Office, London,
5th February, 1835

G. A. Cottrell,
First General Accountant.

Appendix No. 28.

No. 28.
Postage.

A RETURN of the Total Expense incurred by the Excise Department on account of Postage, in each of the Six Years, ended 5th January, 1835.

Years ended 5th January.	England.			Scotland.			Ireland.			Total.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1830	12,399	7	1½	3,497	2	5	5,831	16	0	21,728	5	6½
1831	20,262	14	5½	3,434	7	6	2,250	6	5½	25,947	8	5
1832	17,050	19	1½	2,148	12	7½	2,151	4	5½	21,350	16	2½
1833	16,871	13	9	2,608	15	3½	2,339	3	3½	21,819	12	4
1834	15,647	10	6¼	1,904	3	4½	2,308	3	1	19,859	16	11¾
1835	15,970	13	5½	1,977	1	2	2,394	13	6½	20,342	8	2

Excise Office, London,
7th July, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 28 *a*.

No. 28 *a*.
Clothing of Revenue Police.

A RETURN shewing how the Revenue Police are provided with Clothing, and what Expense was incurred when Clothing was last provided.

The Clothing for the Revenue Police is at present supplied under an agreement with Messrs. Howell and Gilpin, of Dublin, Army Clothiers.

The total Cost of the Clothing last issued was . . £2,703 12*s*. 1*d*.

Note.—Under recent directions from the Lords of the Treasury the clothing for the revenue police will henceforth be provided under the management of the Board of Ordnance.

Excise Office, London,
31st May, 1836.

J. H. Wingrave,
For First General Accountant.

Appendix No. 28 *b*.

No. 28 *b*.
Abolition of separate Offices, Scotland and Ireland.

RETURN shewing at what periods the separate offices for Scotland and Ireland, of Clerk of the Diaries, Clerk of the Securities, Examiner of Permits, and Storekeeper, were abolished.

Office.		Period when abolished.
Clerk of the Diaries . . .	Scotland . .	1st January, 1830
	Ireland . .	1st March, „
Clerk of the Securities . .	Scotland . .	5th April, 1829
	Ireland . .	„ „
Examiner of Permits . .	Scotland . .	1st January, 1830
	Ireland . .	1st March, „
Storekeeper	Scotland . .	1st January, 1830
	Ireland . .	1st March, „

Excise Office, London,
22d March, 1836.

W. T. Thornton,
Clerk of the Securities.

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Appendix No. 28 *c.*

No. 28 *c.*
Country Establishment.

A RETURN of the Number of Persons employed, and of the Pay or Salary granted to each Class of Persons employed in the Country Establishment of the Department of Excise, England, in the Years 1824, 1834, and 1835.

	1824.		1834.		1835.	
	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.	Number of Persons in each Class.	Amount of Salaries of each Class.
		£. s. d.		£. s. d.		£. s. d.
Collectors	59	23,750 0 0	55	21,950 0 0	55	21,800 0 0
Supernumerary Collectors	2	296 0 0	2	296 0 0	2	296 0 0
Clerks	71	9,798 10 0	61	8,473 10 0	61	8,473 10 0
Supervisors	322	64,400 0 0	317	63,400 0 0	316	63,200 0 0
Division Officers	1,256	125,600 0 0	1,038	103,800 0 0	1,023	102,300 0 0
Ride Officers	1,562	156,200 0 0	1,526	152,600 0 0	1,499	149,900 0 0
Permanent Assistants.	52	4,420 0 0	71	6,035 0 0	68	5,780 0 0
Temporary ditto	10	425 0 0	7	297 10 0	7	297 10 0
Supernumeraries	56	2,912 0 0	54	2,808 0 0	54	2,808 0 0
Permit Writers	81	6,885 0 0	100	8,500 0 0	101	8,585 0 0

Excise Office, London,
26th April, 1836.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 28 *d.*

No. 28 *d.*
Traders relieved from Excise Survey.

A RETURN, shewing the Number of Traders who have been relieved from Excise Survey, by taking off the Survey on Tea, Wine, Beer, Vinegar Dealers, Starch, Sweets, and Stone Bottles, respectively.

The United Kingdom.	
Description of Traders.	Number.
Dealers in Tea	107,491
Dealers in, and Retailers of Wine	25,984
Brewers of Beer	44,445
Dealers in Vinegar	84,134
Makers of Starch	35
Makers of Sweets	28
Makers of Stone Bottles	74

N.B.—Occasional inspections are continued of the stocks of dealers in tea; of such of the dealers and retailers of wine as are also dealers or retailers of spirits; and also of the operations of brewers of beer.

Excise Office, London,
27th May, 1836.

J. H. Wingrave,
For First General Accountant.

No. 29.

Old Stores.

A COPY of the Old Stores Account, Debtor

RECEIVER GENERAL, *Dr.*

		£.	s.	d.	£.	s.	d.
1830.	To Balance brought forward . Cash	429	4	8			
	Exchequer Bills	2,200	0	0			
					2,629	4	8
February 3	Produce of Old Stores				35	0	0
17	„				40	0	0
27	„				35	0	0
March 10	„				35	0	0
17	„				35	0	0
23	„				35	0	0
30	„				40	0	0
April 6	„				25	9	9½
17	„				30	0	0
May 3	„				30	0	0
22	„				60	0	0
June 12	„				40	0	0
26	„				30	0	0
July 12	Interest on Exchequer Bills				21	10	6
13	Produce of Old Stores				41	2	11¼
19	„				52	3	5¼
24	„				78	4	1¼
28	„				53	7	8½
August 7	„				30	0	0
20	„ (remitted from Edinburgh)				84	4	2
24	„ („)				619	6	11
28	„				30	0	0
October 5	„				63	15	8½
Nov. 13	„				40	1	6
15	Interest on Exchequer Bills				26	12	3
20	Produce of Old Stores				23	4	7½
	Three Exchequer Bills				1,500	0	0
					5,763	8	3¾

Year ended 5th

		£.	s.	d.	£.	s.	d.
1831.	To Balance brought forward . Cash	139	10	9¾			
	Exchequer Bills	3,700	0	0			
					3,839	10	9¾
February 7	Produce of Old Stores				35	3	2½
March 15	Interest on Exchequer Bills				11	7	6
April 7	Produce of Old Stores				36	12	4½
13	„				29	18	10½
May 27	„ (remitted from Dublin)				338	17	9
31	„				107	2	0
June 9	„				60	14	0
July 11	Interest on Exchequer Bills				50	6	6
August 13	Produce of Old Stores				58	8	5¼
October 4	Interest on Exchequer Bills				22	12	6
Nov. 3	Produce of Old Stores				34	4	5¼
December 7	Unclaimed Share of a Prosecution				9	13	7
1832.							
January 4	Produce of Old Stores				63	7	10½
4	Interest on Exchequer Bills				22	12	6
	One Exchequer Bill				500	0	0
					5,220	12	4¼

Year ended 5th

		£.	s.	d.	£.	s.	d.
1832.	To Balance brought forward . Cash	146	6	3¾			
	Exchequer Bills	4,200	0	0			
					4,346	6	3¾
January 28	Produce of Old Stores				37	16	0
February 11	„				23	4	7½
May 2	„				65	15	1½
12	„				50	5	1½
14	„				43	14	1½
June 2	„				46	1	4½
27	„				48	0	9
28	Interest on Exchequer Bills				50	6	6
August 18	Produce of Old Stores				31	11	3
Sept. 1	„ (remitted from Edinburgh)				139	3	3
5	„				40	0	0
October 6	„				43	0	0
Dec. 22	Interest on Exchequer Bills				57	11	3
	Over-credited, April Quarter				0	4	7
	One Exchequer Bill				500	0	0
					5,523	0	3¼

Excise Office, London,

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No. 29.

and Creditor, for the last Three Years.

No. 29.
Old Stores.

	PER CONTRA,		£. s. d.	£. s. d.
			Cr.	
1830.	By Payment of Allowances, due 5th April, 1830	London	26 13 9	
		Country	65 0 0	
				91 13 9
	" " due 5th July, 1830	London	26 5 0	
		Country	63 8 6	
				89 13 6
July 7	Purchase of one Exchequer Bill		500 0 0	
		Interest	0 9 5	
		Premium	20 5 0	
		Commission	0 5 0	
				520 19 5
August 27	Purchase of two Exchequer Bills		1,000 0 0	
		Interest	4 2 6	
		Premium	39 10 0	
		Commission	0 10 0	
				1,044 2 6
	Payment of Allowances, due 10th October, 1830	London	26 5 0	
		Country	67 8 4	
				93 13 4
	" " due 5th January, 1831	London	26 5 0	
		Country	57 10 0	
				83 15 0
	Balance in the hands of the Receiver General on 5th January, 1831	Cash	139 10 9¾	
		Excheq. Bills	3,700 0 0	
				3,839 10 9¾
				5,763 8 3¾

January, 1832.

1831.	By Payment of Allowances, due 5th April, 1831	London	26 5 0	
		Country	56 5 0	
				82 10 0
June 3	Purchase of one Exchequer Bill		500 0 0	
		Interest	5 5 0	
		Premium	4 15 0	
		Commission	0 5 0	
				510 5 0
	Payment of Allowances, due 5th July, 1831	London	30 0 0	
		Country	64 18 2½	
				94 18 2½
	" " due 10th October, 1831	London	26 5 0	
		Country	62 10 0	
				88 15 0
	" " due 5th January, 1832	London	26 5 0	
		Country	71 12 10	
				97 17 10
	Balance in the hands of the Receiver General on 5th January, 1832	Cash	146 6 3¾	
		Excheq. Bills	4,200 0 0	
				4,346 6 3¾
				5,220 12 4¼

January, 1833.

1832.	By Payment of Allowances, due 5th April, 1832	London	23 15 0	
		Country	64 13 5	
				88 8 5
	" " due 5th July, 1832	London	23 15 0	
		Country	57 10 0	
				81 5 0
	" " due 10th October, 1832	London	27 10 0	
		Country	56 1 1	
				83 11 1
Dec. 26	Purchase of one Exchequer Bill		500 0 0	
		Interest	2 16 3	
		Premium	7 15 0	
		Commission	0 5 0	
				510 16 3
	Balance in the hands of the Receiver General on 5th January, 1833	Cash	58 19 6¼	
		Excheq. Bills	4,700 0 0	
				4,758 19 6¼
				5,523 0 3¼

G. A. Cottrell,
First General Accountant.

No. 30.

Old Stores.

A COPY of the Old Stores Account, Debtor and

RECEIVER GENERAL, *Dr.*

1833.		£.	s.	d.	£.	s.	d.
	To Balance brought forward . . . . . Cash	58	19	6¼			
	Exchequer Bills .	4,700	0	0			
					4,758	19	6¼
January 23	Produce of Old Stores				16	9	0
February 5	,, ...				36	1	6
23	,, ...				20	6	0
March 9	,, ...				24	14	6
April 20	,, ...				36	8	0
May 15	,, ...				19	12	0
27	,, ...				14	0	0
July 10	,, (remitted from Dublin)				363	15	0
12	Interest on Exchequer Bills				38	4	3
13	Produce of Old Stores				37	16	0
29	,, ...				28	1	9
August 28	,, ...				21	0	0
Sept. 3	,, ...				9	19	6
26	,, ...				33	18	3
October 15	Interest on Exchequer Bills				16	2	0
Nov. 2	Produce of Old Stores				38	2	7
Dec. 2	,, ...				46	18	0
18	Interest on Exchequer Bills				45	10	0
30	Produce of Old Stores				23	4	0
	Three Exchequer Bills				300	0	0
					5,929	1	10¼

Year ended 5th

1834.		£.	s.	d.	£.	s.	d.
	To Balance brought forward . . . . . Cash	156	4	11¼			
	Exchequer Bills .	5,000	0	0			
					5,156	4	11¼
January 25	Produce of Old Stores				42	0	0
31	,, (remitted from Edinburgh)				5	5	5
February 20	,, ...				35	7	0
March 15	,, ...				15	10	0
April 21	,, ...				24	17	0
May 14	,, ...				58	16	0
31	,, ...				21	0	0
June 14	,, ...				44	5	6
25	Interest on Exchequer Bills				52	0	9
July 12	Produce of Old Stores				19	17	3
26	,, ...				22	8	0
August 27	,, ...				45	8	3
Sept. 16	,, ...				47	4	0
October 4	,, ...				47	10	0
8	Interest on Exchequer Bills				15	19	4
9	Produce of Old Stores				56	14	5
14	,, ...				68	19	0
Nov. 14	,, ...				65	4	3
Dec. 8	,, ...				16	6	8
18	Interest on Exchequer Bills				45	10	0
19	Produce of Old Stores				55	6	0
20	Transfer from Account of Deductions from Salaries, pursuant to Acts 3 Geo. 4, c. 113, and 5 Geo. IV. c. 104, subject to any claims that may hereafter be made .				52	5	4½
					6,013	19	1¾

Excise Office, London,
7th July, 1835.

No. 30.

Creditor, for the Two Years ended 5th January, 1835.

No. 30.
Old Stores.

PER CONTRA, *Cr.*

				£.	s.	d.	£.	s.	d.
1833.									
January	5	By Payment of Allowances, due 5th January, 1833 .	London . . .	30	2	0			
			Country . . .	50	0	0			
							80	2	0
April	5	„ due 5th April, 1833 . .	London . . .	45	3	3			
			Country . . .	57	10	0			
							102	13	3
May	27	Payment to Mr. John Ripsher, being the expenses of removing the children of David Davy, late a supervisor in Ireland, from Liverpool to Ickleton, in Cambridgeshire, the said David Davy having died in consequence of inflammation in the chest acquired in the execution of his duty					31	18	4
July	5	Payment of Allowances, due 5th July, 1833 . .	London . . .	31	5	0			
			Country . . .	56	5	0			
							87	10	0
August	23	Purchase of two Exchequer Bills		200	0	0			
			Interest . . .	4	2	6			
			Premium . . .	4	12	0			
			Commission . .	0	2	0			
							208	16	6
Sept.	7	Payment to William Avery, late Cuttersman, being the share of a seizure due to him, but remaining unclaimed for a considerable time, had been applied to this fund .					1	5	8
	23	Purchase of one Exchequer Bill		100	0	0			
			Interest . . .	0	11	9			
			Premium . .	2	9	0			
			Commission . .	0	1	0			
							103	1	9
October	10	Payment of Allowances, due 10th October 1833 .	London . . .	31	5	0			
			Country . . .	64	17	3			
							96	2	3
Dec.	23	Payment to Messrs. Harker and Fothergill, the amount paid for a quantity of certificate books, diaries, &c., found in their possession, the same having been improperly disposed of by the officers in Scotland					61	7	2
		Balance in the hands of Receiver General on 5th January, 1834	Cash	156	4	11¼			
			Exchequer Bills .	5,000	0	0			
							5,156	4	11¼
							5,929	1	10¼

January, 1835.

1834.									
January	5	By Payment of Allowances, due 5th January, 1834 .	London . . .	62	16	5			
			Country . . .	57	10	0			
							120	6	5
April	5	„ due 5th April, 1834. .	London . . .	31	5	0			
			Country . . .	65	0	0			
							96	5	0
June	9	Payment to Anna Maria Davy, widow of David Davy, late a Supervisor, being an allowance granted her in consideration of her distressed situation					50	0	0
	9	Payment to Michael Lambert, being the amount of expenses incurred in removing the children of David Davy from Navan, in Ireland, to Liverpool					16	12	7
July	5	Payment of Allowances, due 5th July, 1834 . .	London . . .	32	10	0			
			Country . . .	61	12	3			
							94	2	3
Sept.	10	Payment to Elizabeth Taylor, widow of William Taylor, late officer in Glasgow, in consideration of the expenses incurred in the removal of herself and family to South Shields, from which place her husband had been very recently removed to Glasgow, where he accidentally met with his death in returning to his home from the performance of his duty					10	0	0
October	10	Payment of Allowances, due 10th October, 1834 .	London . . .	32	10	0			
			Country . . .	79	8	8			
							111	18	8
		Balance in the hands of the Receiver General on 5th January, 1835	Cash	514	14	2¾			
			Exchequer Bills .	5,000	0	0			
							5,514	14	2¾
							6,013	19	1¾

G. A. Cottrell,
First General Accountant.

Appendix No. 31.

No. 31.
Old Stores.

A RETURN shewing by what authority the Payments have been made, and Exchequer Bills purchased, on the Credit side of the Account of Old Stores, for the Two Years ended 5th January, 1835.

The Old Store Fund is raised by the sale of old and useless Books and Papers, the produce of which is applied, in yearly payments and occasional gratuities, to the relief of the Widows and Orphans of Officers who have been killed, or may have received injuries, whilst in the execution of their duty. The Annuities vary, according to the circumstances of the case, from £10 to £30 per Annum. The existence and nature of this Fund have been frequently notified to the Lords of the Treasury.

The Payments are made Quarterly, and Exchequer Bills purchased, by directions of the Board, whenever the state of the Balance will admit of it.

Excise Office, London,
19th August, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 32.

No. 32.
Losses and Writes-off.

A RETURN of Losses of Revenue, and Writes-off by Order of the Treasury, in the last Ten Years.

Years.	ENGLAND.			SCOTLAND.			IRELAND.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1825	22,937	14	3½	..			1,112	19	5½
1826	1,106	11	4½	..			124	12	0
1827	966	2	2	..			139	1	10½
1828	352	4	9	..			409	16	7½
1829	896	15	4½	44,311	14	1¾	1,169	17	4¼
1830	570	5	4	759	10	9¾	455	12	0½
1831	4,224	3	0	82	13	2			
1832	789	3	2	66	15	8½	258	6	7
1833	1,496	15	11½	628	14	5	307	9	0
1834	3,209	12	5	255	18	7¼	5,127	2	11½

Note.—As the large amounts stated for England in the year 1825, and Scotland in 1829, may appear to call for some observation, it may be remarked that in the former is included the sum of 21,605*l.*, arising from duty charged upon wash made from potatoes, but which, in consideration of the peculiar circumstances of the case, was directed to be written off from the books of this Department by Treasury Warrant.

The sum of 44,311*l.* 14*s.* 1¾*d.* is the amount of arrears which had accrued from the period of the Union in 1707 to the year 1800, and which were found to be irrecoverable.

Excise Office, London,
19th August, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 32 *a*.

No. 32 *a*.
Sale of Seized Foreign Spirits.

Copy of Treasury Minute dated 19th December, 1817, relative to the Sale of Foreign Spirits seized on Shore.

The Lords Commissioners of His Majesty's Treasury have had under their consideration the several letters from your secretary, requesting that you may be furnished with their Lordships' directions as to the disposal of sundry seized goods; and my Lords have directed me to acquaint you, that they are of opinion that *spirits seized on shore,* and wine and vinegar, whether seized before or since the Act 56 Geo. 3, c. 104, should be put up to sale for home consumption, and that if the same will not fetch a sum equal to the duties, agreeably to the 17th section of that Act, *the spirits should be given over to the Excise department to be re-distilled and disposed of in the same manner as spirits seized at sea,* and the rewards paid in like manner.

Appendix No. 32 *b*.

No. 32 *b*.
New Building

A RETURN of the Expenses incurred in the Year 1818 and in each succeeding Year, for New Buildings by the Excise Department in England, Scotland, and Ireland, shewing by what authority the same was incurred, whether by that of the Commissioners of Excise, the Lords of the Treasury, or Votes of Parliament.

Years.	Buildings.	Expenses incurred.	Authority.	
	ENGLAND.			
1818	Excise Office at Gravesend	11,220 15 0	Erected on Land belonging to the Crown, Leases of which were granted to this Department for the purpose of building an Office, with the consent of the Lords of the Treasury	Transferred to Customs in the Year 1825.
1818	Distillery at St. Katherine's	5,372 4 0	The Lords of the Treasury	Disposed of to the St. Katherine's Dock Company in the Year 1829.
1819	Ditto	10,118 11 0	Ditto	Ditto.
1820	Ditto	1,749 1 0	Ditto	
1821				
1822				
1823	Sale Room at the Chief Office	259 1 0	The Commissioners of Excise.	
1823	Printing Office ditto	2,269 1 0	The Commissioners of Excise, subsequently confirmed by the Lords of the Treasury.	
1824	Sale Room ditto	1,096 18 0	The Commissioners of Excise.	
1825	Ditto ditto	26 5 0	The Commissioners of Excise.	
1825	Printing Office ditto	1,426 18 0	The Lords of the Treasury.	
1826	Ditto ditto	1,068 13 0	The Lords of the Treasury.	
1827	Export Office, Crutched Friars	593 14 0	The Commissioners of Excise.	
1828	Ditto ditto	1,266 6 0	The Commissioners of Excise.	
1829				
1830				
1831				
1832				
1833				
1834	Enlarging Printing Office	992 13 0	The Lords of the Treasury.	
1834	Excise Office, Bristol	250 0 0	Votes of Parliament.	
1835	Ditto	950 0 0	Votes of Parliament.	
	SCOTLAND.			
1818				
1819	Excise Office, Greenock	8,269 18 0	The Lords of the Treasury.	
1820	Tobacco Warehouse, Leith	3,320 0 0	Ditto	Transferred to Customs.
1821				
1822				
1823				
1824				
1825				
1826				
1827				
1828				
1829				
1830				
1831				
1832				
1833				
1834				
1835				
	IRELAND.			
1818	Spirit Warehouses, Limerick	1,428 7 0		
1818	Ditto Dublin	87 13 0		
1819	Wall to Yard of Spirit Warehouses, Cork	16 2 0		
1819	Timber for Warehouses at Limerick	86 10 0	The Commissioners of Excise, under the authority of 46 Geo. 3, c. 106, sec. 75.	
1820	Spirit Warehouses, Northwall, Dublin	5,538 9 0		
1821	Ditto	7,846 3 0		
1822	Ditto	3,313 3 0		
1823				
1824	Premises, Downpatrick	144 7 0		
1825				
1826				
1827				
1828				
1829				
1830				
1831				
1832				
1833				
1834				
1835				

Excise Office, London,
16th March, 1836.

G. A. Cottrell,
First General Accountant.

No. 33.
Bonds Forfeited.

A RETURN of the Names of all Officers, and of their Sureties, whose Bonds have become
Sums have been recovered from

ENG

Officer's Name.	Station.	Sureties' Names.	Amount of Bond. £.	s.	d.
Henry Horne	Messenger	Robert Bunning and James Harris	500	0	0
Richard Maisey	Messenger	John Sherston and Daniel King	500	0	0
SCOT					
James Cochrane	Collector	Hugh Fraser and John Edwards	5,000	0	0
Robert Robertson	Officer	George Urquhart and Captain Robert Robertson	200	0	0
Donald M'Donald	Officer	William Geddes and John Main	200	0	0
Thomas Ross	Collector	Charles Campbell and William Ross	5,000	0	0
William Dalzell	Officer	George Scott and George Gillies	200	0	0
Donald M'Kain	Officer	Alexander Fraser and John Reid	200	0	0
James Anderson	Supervisor	David France and Edward Cockfield	500	0	0
Ralph Birrell	Collector	Arthur Cheyne and Robert Dobbie	5,000	0	0
James Huie	Collector	John M'Neil and George Dunlop	5,000	0	0
William Dick	Officer	Col. William Blair and John Pearce	200	0	0
James Dow	Surveying-General-Examiner, acting as Collector	John Leslie and John Matthew	800	0	0
IRE					
William Blair	Officer	Laverock Dunne and Christopher Wood	200	0	0
Robert Holmes	Collector	Adam Hill	2,000	0	0
		Richard Holmes	1,000	0	0
		Michael Hare	2,000	0	0

Excise Office, London,
31st July, 1834.

No. 33.

forfeited within the last Ten Years, specifying in each case the Amount of such Bonds, and what the Officers or Sureties respectively.

LAND.

Sum recovered.	Whether from Officer or Sureties.	Observations.
£. s. d.		
..	..	An extent was issued against Horne for recovery of 207*l.* 4*s.* 9*d.*, under which there has been recovered 22*l.* 9*s.* 4½*d.*, and the Defendant has been arrested, and is now in prison. His sureties are under prosecution, and the proceedings are still open, it being expected that the whole arrear will be recovered by the commutation of Horne's half-pay as a Lieutenant in the Militia.
..	..	An extent was issued against Maisey for recovery of 221*l.* 14*s.* 11*d.*, under which the Defendant was imprisoned, but only 5*s.* 6*d.* was levied. His sureties, Sherston and King, are under prosecution. Judgment has been obtained against the former, and an order has just been received from the Treasury to accept 100*l.* from him, but he has not yet paid it. The other surety is dead.

LAND.

1,875 7 1½ Debt	Sureties.	
9 13 11 Debt 14 0 0 Costs	Officer.	
42 11 0 Debt	Officer and Sureties.	
1,017 7 1 Half Amount of Debt	One of the Sureties .	1,017*l.* 7*s.* 1*d.*, being one-half of the balance due from the Collector, paid by Miss Jane Ross (heir and representative of the late Wm. Ross, one of the sureties), who petitioned the Treasury to be relieved from payment of any further sum, upon which no final determination has been given, but directions for the same to stand over until the proceedings now pending against the other surety, in the Court of Session, is decided.
40 0 6 Debt	Sureties.	
..	..	Execution issued for the recovery of 19*l.* 16*s.* 4*d.*, being the balance due from M'Kain, under which Reid was apprehended and sent to gaol. Fraser, the other surety, dead.
24 1 0 Debt 10 0 0 Costs	Officer and Sureties.	
1,151 5 6	Sureties.	
15 0 6¼ Debt	Collector	
606 8 11½ Debt	One of the Sureties, Mr. Dunlop.	
25 5 0 Debt	Officer.	This money was paid before any writ was issued.
709 1 10 Debt 10 0 0 Costs	Sureties.	

LAND.

..	..	Proceedings issued under this Bond to compel the Officer to give up his Commission, which was done.
2,854 3 9	Officer.	

W. J. Thornton,
Clerk of the Securities.

Appendix No. 34.

No. 34.
Duty paid into Chief Office.

AN ACCOUNT shewing the Amount of the Excise Duty paid directly into the Chief Office, distinguishing each head of Duty, in each of the Five Years ended 5th January, 1834.

ARTICLES.	Years ended 5th January, 1830.			1831.			1832.			1833.			1834.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Auctions	91,978	9	4	78,027	6	7	79,337	1	1	81,195	2	11	90,557	5	7
Beer	714,396	11	8	572,047	6	3									
Bricks and Tiles	24,666	19	4	20,663	0	2	17,374	16	5	12,677	3	2	13,636	9	6
Candles	104,543	17	6	105,666	13	11	92,861	1	11	213	9	8			
Cider and Perry	534	9	4	1,789	13	0									
Glass	23,971	17	3	14,760	14	9	13,736	3	10	15,578	1	11	13,635	5	9
Hides and Skins	41,056	7	6	14,538	1	7									
Licences	93,457	9	3	93,244	0	3	94,411	17	0	92,348	8	6	94,400	19	0
Malt	4,115	1	6	3,134	15	3	3,740	18	0	5,247	5	7	5,791	15	2
Paper	42,194	1	2	39,164	18	10	44,956	2	7	46,537	17	2	49,251	11	11
Printed Goods	7,890	11	9	6,847	6	10	1,583	9	2	1,686	0	10			
Soap	376,188	12	5	393,151	18	0	364,300	5	0	379,377	10	5	268,663	7	3
Spirits	1,117,993	9	2	1,074,085	10	6	962,871	6	0	916,887	12	3	910,775	16	7
Starch	32,946	4	8	39,875	18	3	40,571	18	10	40,449	11	7	43,764	6	5
Stone Bottles	370	0	11	387	3	5	412	14	5	397	11	5	539	14	4
Sweets	1,513	2	6	1,586	17	3	1,523	6	6	2,907	17	6	1,745	11	3
Tea	3,321,685	18	0	3,387,032	19	9	3,344,885	5	10	3,509,805	0	2	3,444,079	2	7
Vinegar	13,654	13	3	10,673	12	6	13,216	4	1	15,560	13	11	14,818	3	7
Totals	6,013,157	16	6	5,856,677	17	1	5,075,782	10	8	5,120,869	7	0	4,951,659	8	11

Excise Office, London,
27th October, 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 35.

No. 35.
Ibid.

AN ACCOUNT shewing the Amount of the Excise Duty paid directly into the Chief Office, distinguishing each head of Duty, for the Year ended 5th January, 1835.

	Amount.		
	£.	s	d.
Auctions	90,323	12	9
Bricks	15,739	4	2
Glass	9,020	7	8
Licences	115,814	13	3
Malt	5,423	9	11
Paper	53,404	4	11
Soap	208,266	10	9
Spirits	928,556	9	3
Starch	19,003	13	8
Stone Bottles	450	4	6
Sweets	2,601	10	0
Tea	1,455,451	14	0
Vinegar	14,315	19	1
Total	2,918,371	13	11

Excise Office, London,
9th July, 1835.

G. A. Cottrell,
First General Accountant.

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Appendix No. 36.

AN ACCOUNT of the Arrears and Defaulters of the Officers of Excise in England for Twenty Years preceding 1834.

No. 36.
Arrears and Defaulters.

Name.	In what Capacity.	Years in which incurred.	Amount of Arrear. £.	s.	d.
Thomas Haslam . .	Clerk to the Collector at the Port of London .	1825	209	6	6
Richard Maisey . .	Messenger	1832 and 1833	253	15	10½
Henry Horne . .	„	1832 and 1833	193	10	6
	Total	. .	656	12	10¼

Excise Office, London,
30th June, 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 37.

AN ACCOUNT of the Arrears and Defaulters of the Officers of Excise in England for the Year ended 5th January, 1835.

No. 37.
Ibid.

Nil.

Excise Office, London,
7th July 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 38.

AN ACCOUNT of the Arrears and Defaulters of the Officers of Excise in Scotland and Ireland since the management of the Excise in these Countries has been under the London Board.

No. 38.
Ibid.

SCOTLAND.

Name.	In what Capacity.	Year in which incurred.	Amount of Arrear. £.	s.	d.
Thomas Ross	Collector	1825	1,345	0	11
Donald M'Kean	Officer	1825	19	16	4
Robert Hamilton	„	1826	11	8	8
John Thompson	„	1828	16	15	0
Alexander Watson	Supervisor	1829	35	18	6
	Total . . .		1,428	19	5

IRELAND.

Lorenzo Hickey Jephson . . .	Collector	1823 and 1824	50	17	3¼
Robert Holmes	„	1832	1,509	8	8½
	Total . . .		1,560	5	11¾

Excise Office, London,
30th June, 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 39.

No. 39.
Arrears and Defaulters.

AN ACCOUNT of the Arrears and Defaulters of the Officers of Excise in Scotland and Ireland for the Year ended 5th January, 1835.

Nil.

Excise Office, London,
7th July, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 40.

No. 40.
Time for paying each Excise Duty.

A RETURN shewing the Time for paying each Duty of Excise after the Duty has been charged.

ARTICLES.	Time for Paying each Duty.	
	In London.	In the Country.
Auctions	28 Days after Sale	6 Weeks after Sale.
Bricks	6 Weeks	Second Collecting Round.
Distillery	2 „	2 Weeks.
Glass	6 „	Second Collecting Round.
Hops (of the preceding Year's growth)		1st Moiety, 1st March. 2d „ 1st October.
Malt	18 Weeks, on giving Bond. 1 Week otherwise	Fourth Collecting Round, on giving Bond. Next Collecting Round otherwise.
Paper, Pasteboard, &c.	6 Weeks	Second Collecting Round.
Stained Paper	2 „	Next Collecting Round.
Soap	2 „	Ditto.
Vinegar	2 Months	Second Collecting Round.

Excise Office, London,
7th July, 1835.

G. A. Cottrell,
First General Accountant.

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Appendix No. 41.

No. 41.
Collectors' Balances.

AN ACCOUNT of the Cash Balances due from each Collector of Excise at the termination of each Quarter in the Year ended 5th January, 1834.

ENGLAND.

Collection.	Amount of Cash Balances on the 5th April, 1833.			5th July, 1833.			10th Oct. 1833.			5th January, 1834.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Barnstaple	0	17	4¾	0	12	2½	0	12	3½	0	4	0½	
Bath	0	0	11¾	0	3	9¾	0	0	11½				
Bedford	0	2	5¼	0	0	8¼	0	0	2				
Bristol	..			0	10	0							
Cambridge													
Canterbury	0	0	8¾	0	0	6½	0	0	0½	0	0	4¼	
Chester													
Cornwall													
Coventry	0	0	10½	0	0	2¾	0	0	7¼				
Cumberland	0	0	1	0	0	0½	0	0	9½	0	11	11¼	
Derby	0	0	2½	0	0	0½	0	0	10¼				
Dorset	0	0	10½	0	0	0¼	0	0	5¾	0	0	11½	
Durham	0	1	10¼	0	2	6¼	0	17	7¼				
Essex	0	0	8¼	0	0	3¾	0	0	0¾	0	0	5¾	
Exeter	200	0	4¾	200	1	0	200	0	1	200	0	8¾	Retained to pay Army and Navy Pensions.
Gloucester	0	0	0¼	0	0	8	0	0	3½	0	0	0¾	
Grantham	0	0	9¾										
Halifax	0	0	0¾	0	0	4	0	0	3¾	0	0	5½	
Hants	0	0	11½	0	0	10	0	0	10	29	15	9½	
Hereford	0	10	1½	0	0	0¾	0	0	1¾	0	0	0¼	
Hertford													
Hull													
Isle of Wight	0	0	2½	..			0	0	7¾	0	0	3½	
Lancaster	0	0	4	0	0	1¾	0	0	6½	0	0	1¾	
Leeds	0	0	2¼	0	0	5¾	0	0	5¾	0	0	8½	
Lichfield	0	0	11	0	0	2½	0	0	11½	0	0	8¾	
Lincoln	0	0	3	0	0	6½	0	0	1	0	0	11	
Liverpool	0	8	8	81	8	6¾	0	19	5¾	0	12	8	
Lynn	0	0	10½	0	0	8¾	..			0	0	1½	
Manchester	0	0	8½	0	0	4¼	0	6	1¾	1	12	7	
Newcastle	0	1	0½	0	1	11	0	0	2¼	0	3	2¾	
Northampton	0	1	5½	0	0	8¾	0	0	9¼	23	7	6½	
Northwich	0	0	1½	0	0	4	0	0	3½	0	0	4¼	
Norwich													
Oxford	0	0	11¼	0	0	11¼	0	0	0½	0	0	7¾	
Plymouth	0	3	11	0	4	5	0	1	10¾				
Reading	0	0	11	0	0	2¼	0	0	11¼	0	0	1	
Rochester	0	0	3¼	0	0	3	0	0	7	0	0	3½	
Salisbury	0	0	1	0	0	10¾	0	10	8¾	0	1	1¼	
Salop	74	16	6½	18	18	8¼	22	2	0	42	11	10¼	Retained to pay Army and Navy Pensions.
Sheffield	..			1	0	0							
Stafford	0	0	5½	0	0	11	0	0	11¼	0	0	9¼	
Stourbridge													
Suffolk													
Surrey													
Sussex	0	0	6	0	0	4¾	0	0	10½	0	0	7¼	
Uxbridge	0	0	9	0	0	3½	0	1	8½	0	0	1¾	
Wales, East	0	0	9¾	0	0	4¼	0	7	3½	0	6	8½	
„ Middle													
„ North	0	9	9¾	0	9	10¾	0	10	4¾				
„ West	0	0	8	0	0	1¼	0	0	7				
Wellington	0	0	1¾	0	0	9	0	0	3¼	0	0	1	
Whitby	0	16	7¾	0	18	5¼	0	4	6¾	1	1	0	
Worcester	284	0	4½	267	3	10¾	200	16	11	151	11	6	Retained to pay Army and Navy Pensions.
York													
Total	563	6	1¼	572	7	8¾	428	4	10¼	452	8	11	

No. 41.

Collectors' Balances.

AN ACCOUNT of the Balances due from each Collector—continued.

SCOTLAND.

Collection.	Amount of Cash Balances on the 5th April, 1833.	5th July, 1833.	10th Oct. 1833.	5th January, 1834.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Aberdeen	..	0 0 0¾	0 0 0¼		
Ayr	0 12 9	..	0 15 10½	0 0 0¼	
Argyle, North	296 11 0	0 0 0¼	58 15 8¼	363 16 5¼	Retained to pay Army and Navy Pensions.
„ South	0 0 0¾	0 0 0¾	0 0 0¼		
Caithness					
Dumfries					
Elgin					
Fife					
Glasgow	0 0 0½				
Haddington	0 0 0¼	0 0 6¾	0 0 0½		
Inverness	0 0 0½	..	0 0 0¼	0 0 0½	
Linlithgow					
Montrose					
Perth	..	..	0 0 0½		
Stirling	0 0 0¼				
Edinburgh					
Total	297 3 11¼	0 0 8½	59 11 8½	363 16 6	

IRELAND.

Armagh	40 10 10¼	29 11 3¼	91 6 11½	25 5 4	
Athlone	1 13 6	15 3 7½	23 7 6¼	18 13 10¾	
Clonmel	84 8 4¼	6 3 7¾	5 9 10¾	2,053 14 1	Retained to pay Claimants for tobacco destroyed under Act 2 William 4, c. 20, s. 8.
Coleraine	1 7 8	..	1 11 8½	0 8 3½	
Cork	0 9 2	0 17 7¾	1 6 8½	6 6 6¼	
Drogheda	4 16 0½	492 18 9	6 10 6¾	4 13 8½	The Balance retained on 5th July, 1833, consisted principally of gold, which the Collector had no means of remitting.
Dundalk	5 9 11	72 0 1½	1 17 7¾	35 14 8¼	
Foxford	259 14 6¼	229 19 0¾	210 13 6	7 19 6	Retained to pay Expenses of Revenue Police.
Galway	82 12 4¼	73 7 8¼	91 6 9¾	107 6 4½	
Kilkenny	73 3 11	0 6 4¾	0 14 3¾	5,015 3 5¾	Retained to pay Claimants for tobacco destroyed.
Limerick	0 19 8¾	92 7 4¼	0 1 7¾	0 16 5¼	
Lisburn	30 8 5	73 11 6½	65 12 6¾	95 14 0	
Londonderry	49 15 8½	1,096 6 2¼	10 17 3¼	283 12 3¼	Retained to pay Expenses of Revenue Police.
Mallow	2 18 3	1 2 2¼	366 12 9 ¼	114 16 9¼	Retained to pay Army and Navy Pensions.
Maryborough	3 12 0½	0 19 5½	2 16 11	7 7 1¼	
Naas	16 9 9½	16 2 5¼	33 1 2½	84 1 0	
Sligo	558 1 11½	1,047 10 10¾	562 8 8¼	246 8 10¾	Retained to pay Expenses of Revenue Police.
Tralee	632 2 8½	648 12 10½	138 4 8¼	642 19 8¼	Retained to pay Army and Navy Pensions.
Waterford	0 18 7	6 2 11	0 18 8¾	43 8 2	
Wexford	0 14 8½	0 9 4	0 4 9½	270 11 3	Retained to pay Claimants for tobacco destroyed.
Dublin	75 18 0¾	49 10 1	13 17 5	646 8 10	Ditto.
Total	1,926 6 3	3,953 3 5¾	1,629 12 3¾	9,711 10 3½	

TOTALS COLLECTED.

England	563 6 1¼	572 7 8¾	428 4 10¼	452 8 11
Scotland	297 3 11¼	0 0 8½	59 11 8½	363 16 6
Ireland	1,926 6 3	3,953 3 5¾	1,629 12 3¾	9,711 10 3½
United Kingdom	2,786 16 3½	4,525 11 11	2,117 8 10½	10,527 15 8½

Excise Office, London,
27th October, 1834.

G. A. Cottrell,
First General Accountant.

Appendix No. 42.

AN ACCOUNT of the Number of Days at which Remittance Bills are drawn in each Collection, and of the Expenses incurred, and the nature of such Expenses.

No. 42. Remittance Bills.

ENGLAND.

Collections.	Number of Days at which the Bills are drawn.	Amount of the Expenses incurred. £. s. d.
Barnstaple	Branch Bank of England at Exeter*	
Bath	25	
Bedford	18, 21, and 28	
Bristol	21	
Cambridge	28	
Canterbury	27	
Chester	21	
Cornwall	28 and 30	
Coventry	21	
Cumberland	30	
Derby	24	
Dorset	28	
Durham	21 and 25	
Essex	24	
Exeter	30	
Gloucester	21	
Grantham	21, 25, and 30	
Halifax	20	
Hants	21 and 30	
Hereford	21 and 28	
Hertford	7 and 24	
Hull	15 and 25	
Isle of Wight	21 and 28	
Lancaster	25	
Leeds	21, and Branch Bank of England	
Lichfield	21	
Lincoln	17 and 24	
Liverpool	15 and 21	
Lynn	28	
Manchester	28	
Newcastle	25	
Northampton	18	
Northwich	21	
Norwich	28	
Oxford	21	
Plymouth	30	
Reading	30	
Rochester	30	
Salisbury	30	
Salop'.	21 and 28, and Bank Notes	
Sheffield	21	
Stafford	21 and 28	
Stourbridge	21	
Suffolk	15 and 24	
Surrey	18	
Sussex	18	
Uxbridge	28	
Wales, East	17	
„ Middle	Bank Notes	
„ North	25	
„ West	Bank Notes, and Branch Bank of England at Swansea	
Wellington	16 and 20	
Whitby	21	
Worcester	28	
York	25	

SCOTLAND.

The Country Collectors pay the revenue cash to the several Agents of the remitting Banks on the day of collection, and take receipts for the amount, payable in Edinburgh in seven days. The Collector of Edinburgh pays his balances also into the Banks of that place, the amount of which, including the produce of the country collections, is remitted weekly to London by Bills at twenty days' date.

* Remittances through the Branch Banks are rendered available as soon as advised.

No. 42.
Remittance Bills.

AN ACCOUNT of the Number of Days at which Remittance Bills are drawn, &c.—continued.

IRELAND.			
	Amount of the Expenses incurred.		
	£.	s.	d.
The Collector of Dublin pays the revenue cash into the Bank of Ireland daily; and the Collectors of Drogheda, Dundalk, and Naas at the end of each week. The other Collectors make deposits with the branches of the Provincial Bank, which are closed every Saturday, and the amounts paid over to the Bank of Ireland twelve days after.			

Excise Office, London,
29th October, 1833.

G. A. Cottrell,
First General Accountant.

Appendix No. 42 *a.*

No. 42 *a.*
Fees and Emoluments, 1797.

A RETURN of the Amount of Fees and other Emoluments received by the Officers of Excise in the Year ending 5th January, 1797.

Station.	Fees.			Other Emoluments.			Total Fees and Emoluments.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Secretary	165	12	0	34	18	0	200	10	0
Doorkeepers and Letter Carriers	..			20	11	4	20	11	4
Solicitors	..			4,371	4	8½	4,371	4	8½
Registrar	35	7	6	..			35	7	6
Messengers	..			2	0	0	2	0	0
Accountants	72	4	0	..			72	4	0
Receiver General	23	1	0	5	0	0	28	1	0
Auditors	5	0	0	..			5	0	0
Clerk of the Incidents	..			6	19	4	6	19	4
Permit Examiners	..			1	1	0	1	1	0
Warehousekeepers of Seized Goods	15	18	0	13	13	0	29	11	0
PORT OF LONDON.									
Collectors in the Custom House	156	1	0	..			156	1	0
Officers of the Water Guard	..			5,092	0	0	5,092	0	0
Officers on the Quays	..			1,224	0	0	1,224	0	0
Warehousekeeper	19	0	0	62	0	0	81	0	0
Tobacco Warehouse	1	15	0	4	4	0	5	19	0
Export Officers	552	0	0	197	16	4	749	16	4
London Surveying Officers	265	10	0	..			265	10	0
COUNTRY ESTABLISHMENT.									
Collectors	122	11	9	568	2	9	690	14	6
Collectors' Clerks	785	14	10	134	4	2½	919	19	0½
Surveying Officers	87	15	11¼	128	1	2	215	17	1¼
OUT PORTS.									
Officers on the Quays	37	1	5¼	22	11	7	59	13	0¼
Export Officers	308	4	6	20	5	0	328	9	6
Total	2,652	15	11½	11,908	12	4¾	14,561	8	4¼

Excise Office, London,
11th December, 1835.

W. T. Thornton,
Clerk of the Securities.

A RETURN of the Number of Districts of Collection, shewing the Revenue collected in each District in the Year ended 5th January, 1835, and the Amount paid under each Head of Duty, also the Number of Miles each Collector travels in going a Round.

ENGLAND.

Number.	Districts of Collection.	Auctions. Amount Collected.	Auctions. Amount Paid.	Bricks. Amount Collected.	Bricks. Amount Paid.	Glass. Amount Collected.	Glass. Amount Paid.	Hops. Amount Collected.	Hops. Amount Paid.	Licences. Amount Collected.	Licences. Amount Paid.	Malt. Amount Collected.	Malt. Amount Paid.	Paper. Amount Collected.	Paper. Amount Paid.	Soap. Amount Collected.	Soap. Amount Paid.	Spirits. Amount Collected.	Spirits. Amount Paid.	Starch. Amount Collected.	Starch. Amount Paid.	Stone Bottles. Amount Collected.	Stone Bottles. Amount Paid.	Sweets. Amount Collected.	Sweets. Amount Paid.	Tea. Amount Collected.	Tea. Amount Paid.	Vinegar. Amount Collected.	Vinegar. Amount Paid.	Total. Amount Collected.
1	Barnstaple	£. s. d. 744 13 4¾	£. s. d. ..	£. s. d. 299 0 6½	£. s. d. ..	£. s. d. ..	£. s. d. ..	£. s. d. 42 5 6	£. s. d. ..	£. s. d. 7,073 18 3	£. s. d. ..	£. s. d. 38,403 6 4	£. s. d. 20 13 4	£. s. d. 2,129 10 4½	£. s. d. 10 5 11½	£. s. d. 49 16 7½	£. s. d. 107 13 3½	£. s. d. ..	£. s. d. ..	£. s. d. 12 1 3½	£. s. d. ..	£. s. d. 355 1 4½	£. s. d. 133 6 10½	£. s. d. ..	£. s. d. ..	£. s. d. ..	£. s. d. ..	£. s. d. ..	£. s. d. ..	£. s. d. 48,742 11 0½
2	Bath	4,644 4 0	9 10 3	925 3 0½	..	..	..	0 1 8	..	13,218 15 6	..	95,227 4 5	..	3,838 6 6	1,031 10 2½	..	..	..	..	..	..	..	..	..	..	..	..	..	..	126,516 10 6½
3	Bedford	1,555 16 1	6 14 2	3,699 1 3	..	..	..	86 12 4	..	7,999 18 6	..	185,566 19 2	99 14 4	1,130 11 9	..	1,428 2 4½	1 10 4½	..	..	..	..	..	..	..	..	44 17 9	..	3,604 13 4	..	206,346 19 10½
4	Bristol	3,542 6 9½	16 3 2	2,003 0 6½	321 4 11	47,085 10 7	13,960 16 9½	19 7 6	..	13,868 10 0	7 1 3	65,662 10 5	173 0 5½	5,660 17 8½	667 0 7½	52,304 3 4	1,000 18 6½	175,980 3 8	..	7,011 7 1	1,072 11 10½	..	..	11 12 7½	..	440 16 0	..	206,346 19 10½
5	Cambridge	2,990 2 4	68 0 4	6,443 18 6½	..	..	..	10 14 10	..	11,721 0 6	..	174,585 3 9	..	9,169 10 2½	..	786 3 6	..	..	..	..	..	..	..	..	..	..	..	..	..	147,342 13 7½
6	Canterbury	2,495 17 0½	133 9 0	5,734 1 11½	..	..	..	60,386 11 4	..	9,444 13 3	..	52,631 18 7	7 10 0	16,352 14 9	56 10 6	2,225 8 7½	..	..	..	..	..	..	..	..	..	..	..	..	..	111,727 10 4½
7	Chester	1,634 11 11	..	6,095 12 11	185 2 2	..	..	0 14 8	..	11,276 13 6	..	83,850 1 0	9 0 10	6,352 14 9	..	2,517 1 7½	..	..	..	..	..	..	..	..	..	..	..	..	..	54,818 3 7½
8	Cornwall	1,234 11 3	4 12 9	130 18 4½	..	..	..	13 3 10½	..	10,601 5 6	..	38,693 7 2½	..	4,043 3 6	..	101 13 10½	..	..	..	72 12 0½	..	..	..	..	..	..	..	..	..	151,155 5 3
9	Coventry	3,157 14 1½	36 9 2	12,367 17 9½	2 16 9	..	..	..	..	18,403 14 9	..	115,009 7 1	216 14 10	2,107 7 6	..	109 0 10½	..	105 7 7½	..	..	..	..	..	..	..	0 3 1½	..	..	..	80,937 10 10½
10	Cumberland	3,549 15 9½	64 3 4	861 8 9½	..	2 12 6	8 11 10½	..	..	13,698 19 3	159 14 10	53,464 12 0½	68 0 0	2,957 5 6	39 9 6	1,456 5 6	218 13 1	4,946 11 6	..	2,836 18 3½	..	..	..	443 7 8½	..	..	..	..	..	142,854 5 2½
11	Derby	2,019 12 0½	22 6 3	6,017 4 3	..	..	..	254 18 6	..	14,813 16 6	..	102,638 10 1	..	8,961 12 4½	..	1,258 5 7½	4,216 11 10	..	..	4,198 18 7½	4,325 18 3	1,752 4 8½	..	33 1 6	..	6 1 0	..	52,257 11 0½	..	245,255 17 11½
12	Dorset	1,217 9 2	25 5 0	1,944 2 1½	..	..	..	83 13 9	..	7,460 7 0	..	39,753 9 4	121 18 4	1,024 2 3	..	814 16 9	61 10 8½	..	..	..	299 1 10½	..	..	..	..	..	..	..	..	234,614 7 4½
13	Durham	1,374 3 8½	..	3,510 2 3	1 3 4	182,317 15 0	32,180 12 7½	..	..	13,369 11 0	..	26,953 9 4	..	17,704 7 0½	..	..	181 14 3	23 13 4½	..	..	2 16 3	..	..	..	..	57 13 1	..	..	..	234,614 7 4½
14	Essex	3,407 4 11	68 1 6	8,509 9 10½	..	..	..	1,369 13 8	..	9,011 8 0	..	128,441 5 8½	..	265 18 6	..	1,071 3 7½	51 19 0	82,480 10 0	..	..	..	..	..	..	..	..	..	..	..	79,614 8 3½
15	Exeter	2,432 8 3½	58 6 8	1,752 16 1	..	..	..	44 18 2	..	9,541 13 9	..	83,850 1 0	37 19 3	8,125 11 5	..	2,711 9 2	..	..	..	577 18 1	212 18 10½	..	..	..	..	..	..	..	..	95,438 13 8½
16	Gloucester	2,371 19 6½	5 7 4	5,637 1 9½	8 3 11	..	..	8 1 0	..	14,452 16 0	..	60,274 4 1	..	2,802 3 6	..	9,692 7 9½	1,550 10 6½	..	..	..	..	..	..	..	..	..	..	..	..	175,044 19 2½
17	Grantham	2,970 17 7	4 7 6	7,421 16 3	..	..	..	70 4 8	..	15,136 18 6	..	145,066 6 1	95 16 10	1,147 9 7½	..	3,231 6 6	27 15 11½	..	..	..	11 12 1½	..	..	..	..	..	..	..	..	144,786 0 6½
18	Halifax	3,351 3 7½	55 11 10	4,299 17 0½	..	..	..	..	..	23,105 15 9	3 0 0	74,618 18 9	4 18 2	39,216 15 10½	872 19 8½	..	170 0 10½	11,296 15 6½	..	4,063 17 10½	22 13 9	..	..	..	..	..	..	..	..	102,676 15 7½
19	Hants	2,559 0 9	..	4,163 7 8½	..	15 1 0	5,825 6 2	..	..	8,555 12 0	..	52,043 16 8	..	22,480 10 1½	51 17 1	4,355 18 3	4 13 11	..	..	..	..	..	..	8 12 6	..	..	..	..	..	80,135 4 6½
20	Hereford	1,721 9 6½	9 6 8	1,954 16 9½	..	..	23,181 2 4	..	..	12,569 7 3	..	28,475 12 5	..	16,237 18 11	..	..	1 17 8½	..	..	..	..	..	..	..	..	..	..	..	..	629,258 8 4½
21	Herts	1,138 9 11½	3 1 3	7,582 2 0½	..	..	..	..	..	9,011 8 0	..	166,107 18 11	..	3,278 13 0	..	617 6 7½	253 16 8	434,853 7 6	..	3,111 3 1½	73 1 11½	..	5 17 6	..	..	..	..	..	..	86,938 6 10
22	Hull	1,455 17 6	..	4,021 14 9	48 14 9	..	2,986 15 2½	..	8 1 8	11,776 16 3	..	43,259 9 4	23 17 6	1,319 9 0½	2,192 9 6½	24,556 2 10½	160 5 5½	179 1 8½	..	369 15 4½	10 16 4½	..	..	..	..	84 19 4	..	459,668 16 1½	..	78,119 19 0½
23	Isle of Wight	2,080 9 3½	..	5,260 14 7½	17 4 2	..	..	..	175 6 10	9,144 0 3	..	47,629 13 2½	7 1 3	2,095 10 0½	182 9 9	165 7 10½	48 10 0	..	..	..	2,889 13 11½	7 18 0	..	68 10 0	..	..	..	..	..	112,672 19 9½
24	Lancaster	2,875 3 7	..	5,165 5 11½	3 10 0	..	..	6 3 9	..	2,650 17 6	12 12 0	15,037 3 4½	..	6,478 5 0	..	6,548 2 5	2,285 13 10	..	..	..	7 18 0	..	..	..	..	70 13 8	..	..	..	322,818 10 0½
25	Leeds	3,728 19 10½	12 16 8	6,321 3 0	..	21,184 0 0	..	..	..	7,658 2 3	49 1 9	34,040 1 6½	13,387 18 5	5,349 8 1½	..	..	12,667 16 7½	..	..	1,097 9 11½	11 0 8½	56 15 7½	..	..	..	1,317 7 9	..	..	..	144,786 0 6½
26	Lichfield	5,379 15 1½	53 4 7	10,037 6 11	..	42,758 15 0	..	..	..	9,457 14 3	58 5 6	18,417 3 6	2,998 12 5	..	166 14 4	2,343 1 10½	460 8 6½	..	1,171 9 9½	112 2 2½	18 16 2½	..	..	..	..	..	..	..	..	220,980 6 11½
27	Lincoln	2,443 6 3½	..	4,242 11 10½	..	..	..	1,626 10 0	..	12,432 16 3	..	144,213 3 3	339 19 4	3,543 17 0	..	2,244 18 1½	27 19 4½	..	..	2,357 13 4½	..	..	..	..	..	342 2 4	..	628,048 5 10½	..	176,285 2 1½
28	Liverpool	8,499 3 0	58 16 0	12,533 10 4	684 3 11½	117,622 16 5	100,925 1 11½	..	114 0 4	32,874 12 9	12 0 0	11,378 7 4	3,845 13 4	8,955 7 6	5,892 13 2½	256,473 4 10½	127,745 15 6	169,461 13 4½	4 6 1½	9,859 13 10½	2,346 10 6	49 14 0½	65 3 11½	..	..	..	..	..	..	101,015 10 1½
29	Lynn	1,546 10 11	11 1 8	4,680 19 5½	..	..	..	3 19 6	..	9,110 19 6	..	75,682 12 6	..	9,589 14 7½	..	400 13 7½	1 7 5½	..	..	..	..	..	..	..	..	112 3 10	..	..	..	201,653 9 6½
30	Manchester	5,374 8 0½	..	32,574 12 11	32 7 4	17,584 14 9	..	..	14 4 6	15,159 1 0	..	50,215 17 10	..	55,608 8 2	146 15 6	34,132 8 4½	176 2 9	48,182 3 6	..	1,509 16 3½	24,129 14 2	15 15 11½	..	..	..	220 9 6	..	..	..	383,346 13 7
31	Newcastle	1,733 9 2½	..	4,147 7 0½	159 1 0½	205,410 7 0	35,627 19 3	..	..	13,039 5 0	..	85,473 10 0½	..	4,665 5 9½	..	91 4 9	..	..	..	..	..	..	..	..	..	..	..	..	..	108,721 19 6½
32	Northampton	1,956 18 10½	..	5,515 7 11	..	..	..	21 16 4	..	16,253 17 9	..	19,576 4 10	..	3,531 14 7½	..	62,237 6 7½	..	..	..	1,042 2 9½	..	..	..	..	..	35 12 1	..	171,934 9 9½	..	189,553 1 11½
33	Northwich	2,538 4 2½	..	11,211 12 10½	..	48,763 10 6	..	..	..	10,594 0 9	..	156,578 12 7	..	4,445 15 0	2 2 9	7,294 8 9	239 11 10½	..	..	..	..	..	..	..	..	1,691 9 2	..	..	..	35,844 15 7½
34	Norwich	3,016 9 2½	..	4,899 3 8½	..	..	..	..	..	10,959 16 8	..	70,029 19 4½	..	12,765 17 0½	..	128 12 4½	33 9 2½	..	..	..	..	..	..	17 8 3	..	..	..	..	..	98,104 6 11½
35	Oxford	2,030 19 3½	..	2,124 1 7½	..	..	..	47 12 6	..	11,087 11 0	..	59,679 15 7	478 19 0	7,023 16 5	455 13 0½	18,405 8 4½	369 17 6½	24,251 3 4	..	1,317 4 2½	719 12 7½	..	..	..	..	..	..	..	..	124,156 7 4
36	Plymouth	2,218 5 2	..	136 3 10½	..	..	3 10 6	6 16 8	..	11,200 19 0	19 19 0	114,076 12 10	8 5 4	50,398 8 4½	..	188 18 10½	8 4 11½	..	..	..	..	..	..	0 6 0	..	..	..	..	..	182,489 5 10½
37	Reading	2,117 8 11	150 18 9	4,435 7 10½	..	..	..	18 12 0	..	18,199 17 6	2 2 0	46,854 6 9	..	64,187 2 10½	..	2,021 3 10½	75 7 7½	..	..	66 2 2½	11 16 3	..	..	0 6 0	..	234 13 11	..	238,552 2 3	..	122,555 8 1½
38	Rochester	2,797 16 2½	4 6 11	13,628 6 4½	11 13 4	..	..	90,550 10 4	..	9,907 17 6	..	98,875 7 2	46 10 0	4,833 17 6½	10 10 7½	..	35 4 8½	..	..	..	..	..	..	..	..	..	..	..	..	108,373 10 5½
39	Sarum	1,623 13 10	296 12 6	4,005 13 11	..	..	..	3,308 18 2	..	9,177 7 3	..	82,464 5 3	23 5 0	1,152 6 9	..	..	169 5 6½	..	..	..	0 0 6½	..	..	..	..	..	..	..	..	70,590 16 7½
40	Salop	2,362 12 7½	32 14 6	6,262 16 1½	1 14 10½	6,953 7 0	..	0 15 6	..	15,027 8 0	..	84,668 17 7	..	11,833 0 0	..	3,395 19 6	..	..	..	2,771 1 5½	..	1,038 6 10½	..	187 9 6	..	..	..	..	..	129,543 3 0
41	Sheffield	3,417 7 7	..	4,009 5 0½	..	3,194 7 6	..	..	..	12,306 3 6	..	68,613 18 8	..	2,924 1 0	..	..	94 18 8½	..	..	..	..	..	..	..	..	..	..	..	..	97,686 15 5½
42	Stafford	1,253 5 4½	7 18 1	5,841 5 6½	..	3,648 3 6	..	..	..	14,784 17 6	..	90,961 13 8½	..	397 1 1½	..	30,612 6 0	887 3 11	..	..	..	171 15 4½	..	..	1 2 0	..	901 12 8	..	307,050 17 11½	..	204,023 10 1½
43	Stourbridge	1,421 9 3½	29 15 0	13,887 1 7½	..	152,368 14 0	..	1,543 4 8	..	10,129 11 3	..	174,166 8 0	10 19 7	2,100 1 0	..	8,098 1 10½	34 2 4½	..	..	..	..	..	..	0 2 6	..	..	..	..	..	204,023 10 1½
44	Suffolk	3,303 12 2½	14 17 6	5,805 3 3½	..	..	..	420 10 0	..	16,270 18 0	..	143,340 10 5½	305 10 0	6,836 7 5½	..	43,854 15 0	24 16 7½	343,173 0 0	..	12 11 3	..	99 5 7½	..	2 5 0	..	383 1 4	..	564,923 18 3½	..	180,063 3 0
45	Surrey	813 0 4	..	10,134 18 3½	..	..	..	15 16 10	..	13,369 17 9	..	67,591 12 6	5 11 1	5,960 0 7½	..	5,166 16 0	4 10 5½	..	..	..	..	..	..	8 3 0	..	79 4 8	..	..	..	200,259 12 3½
46	Sussex	2,802 0 6	..	7,784 3 4½	8 15 0	..	77,288 13 4	..	..	11,328 1 0	..	70,139 8 9	..	102,452 3 10½	..	..	59 2 7½	..	..	..	..	..	..	..	..	..	..	..	..	72,039 12 3
47	Uxbridge	1,713 15 5½	2 0 10	14,570 15 3	..	..	55 8 0	..	..	15,533 18 0	..	52,095 3 4½	55 3 10	965 18 1½	..	1 14 0	..	..	..	..	..	..	..	..	..	..	..	..	..	44,830 19 9
48	Wales, East	1,267 14 3½	108 15 10	2,166 6 4	6 10 11½	..	196 12 3½	..	..	6,898 13 9	..	36,196 4 10½	15 2 3	12 14 7½	..	1 14 0	142 15 4½	..	..	..	..	..	..	..	..	..	..	..	..	50,207 8 5½
49	„ Middle	619 10 9½	..	879 4 7½	..	..	238 5 8	..	..	8,772 2 6	..	36,377 19 8	..	2,622 15 3	..	0 5 10½	..	..	..	..	..	..	..	..	..	..	..	..	..	35,844 15 7½
50	„ North	393 10 0½	..	2,040 15 1½	..	..	..	..	..	6,681 15 0	..	25,987 6 0	4 6 6½	1,705 1 3	..	0 1 1½	444 6 1½	..	..	120 9 2	..	..	..	..	..	..	..	..	..	52,358 5 10½
51	„ West	1,113 4 4½	..	236 18 8	..	..	..	..	..	8,174 12 0	..	34,335 18 3	10 19 7	1,893 18 9	..	883 5 1½	..	..	..	..	..	..	..	..	..	..	..	..	..	53,058 12 0
52	Wellington	2,930 11 9	..	4,071 5 8	180 2 9	..	..	68 14 4	..	11,346 8 6	..	26,711 13 4	..	9,063 6 6	14 0 3	..	298 14 2½	20 17 5½	..	..	15 18 5½	2 4 0½	..	..	..	..	..	..	..	111,615 1 11½
53	Whitby	1,547 13 2½	..	4,366 8 11	15 13 11	..	..	..	..	8,931 5 0	..	41,122 0 0½	..	2,564 8 7½	..	29,637 17 3	11 4 3	17,282 12 6	..	..	..	..	..	..	..	835 7 0	..	..	..	93,582 8 2½
54	Worcester	1,753 14 6	10 10 0	4,065 9 7	..	..	5,141 15 11	..	..	13,211 7 9	..	67,381 6 10	21 14 0	1,701 11 10½	..	703 17 7½	138 9 11½	..	..	..	67 13 10½	75 16 1½	..	..	..	..	..	..	..	97,582 8 2½
55	York	1,654 17 2½	..	4,408 12 9½	..	4,439 18 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Country Collections	132,998 9 10½	1,386 5 0	322,973 15 5	1,688 3 2½	853,334 11 9	185,914 6 10	271,755 9 8½	471 8 2	719,452 13 9	44 2 3	4,317,939 3 6½	6,102 8 9½	692,208 19 2	14,141 1 11½	646,630 15 6	179,610 1 11½	1,330,521 2 2½	4 6 1½	38,683 2 3	24,942 5 11½	3,670 16 5¼	204 8 4½	670 16 3	..	..	..	10,338 1 4	..	9,341,177 17 2½

SCOTLAND.

1	Aberdeen	1,228 16 9	..	386 5 5½	50 15 0	..	109 9 10½	..	..	8,970 16 9	79 0 3	21,525 6 6½	4,036 3 5	13,989 0 9	131 3 9	3,624 16 6½	2,035 16 6½	35,635 7 1½	..	..	299 1 10½	..	..	..	..	..	..	..	..	85,360 9 11½
2	Ayr	1,238 15 5½	2 1 0	622 5 7½	289 10 7½	4,396 8 0½	8,391 17 8½	..	..	14,726 10 0	77 3 6	35,389 10 1½	16,127 1 10	5,025 5 6	4,156 8 3½	8,604 11 0⅛	3,160 12 8	63,553 6 11	..	586 10 2½	6,113 15 0¼	..	58 13 0	..	..	..	..	..	..	134,143 2 11
3	Argyle, North	138 8 5½	..	0 7 4	..	..	..	..	..	1,619 17 3	7 1 9	4,809 5 3	2,150 7 7	..	..	..	..	10,142 3 2½	..	..	..	..	..	..	..	..	..	..	..	16,740 1 6
4	„ South	70 0 11½	..	..	..	..	..	..	..	2,057 17 3	5 5 3	45,822 19 0½	20,655 14 0	..	..	..	..	78,829 7 8	..	..	..	..	..	..	..	..	..	..	..	126,780 4 11½
5	Caithness	161 15 1	..	..	..	..	..	..	..	2,404 14 0	3 3 0	8,126 11 5	2,711 9 2	..	..	..	..	13,861 16 9	..	..	..	..	..	..	..	..	..	..	..	24,554 17 3
6	Dumfries	897 10 6½	..	257 5 10½	..	..	..	..	..	8,999 6 3	56 14 0	9,968 4 7	2,005 8 4	350 4 1½	..	82 13 7½	594 10 9½	16,421 4 2	..	..	81 15 10	..	..	223 4 6	..	87 16 8	..	..	..	36,975 9 11
7	Edinburgh	8,648 15 1½	..	..	39 11 8½	11,079 1 3	3,517 4 11½	..	..	16,963 14 3	110 5 0	104,938 14 4	14,370 19 8½	15,650 10 6½	3,635 1 11½	12,063 10 8½	799 6 9	332,785 13 3½	..	..	..	..	..	..	..	..	..	..	..	502,458 0 8
8	Elgin	448 9 8	..	24 11 10½	..	..	..	..	..	4,285 9 3	9 14 3	22,864 7 3	8,593 12 2	..	..	..	4 7 2	48,756 16 7	..	..	..	..	..	..	..	..	..	..	..	76,379 14 7½
9	Fife	962 6 6	..	290 3 3½	..	..	..	..	..	7,237 4 0	25 19 9	28,564 1 7½	9,917 6 7	5,943 11 3	78 2 8	1,690 2 7½	343 12 7½	150,894 16 3	1 13 4	..	..	..	..	..	..	..	..	..	..	195,582 5 6½
10	Glasgow	4,165 1 3½	..	4,148 4 1	19 2 1½	15,108 6 0	1,081 9 9½	..	..	21,561 2 3	103 16 0	78,643 6 3	28,456 6 9	14,885 1 10	1,185 0 2½	52,670 7 0	2,108 16 6½	263,631 13 1½	..	4,528 11 0	7,272 19 5½	242 3 1½	155 5 0½	..	..	84 19 4	..	459,668 16 1½	..	78,119 19 0½
11	Haddington	441 6 10½	..	710 8 7½	..	4,837 3 0	..	..	..	6,548 1 3	35 8 9	25,027 18 2½	5,422 10 0	47,523 14 4½	..	7,627 16 4½	28 13 4	85,150 4 3	..	799 8 9¼	68 19 7½	13 6 8	..	..	..	..	..	..	..	178,679 8 5½
12	Inverness	91 10 10½	..	..	..	..	..	..	..	2,650 17 6	12 12 0	15,037 3 4½	6,478 5 0	..	..	..	..	32,662 12 10	..	..	..	..	..	..	..	..	..	..	..	50,442 4 6½
13	Linlithgow	451 14 7	..	716 4 4	7 5 10	..	..	..	..	7,658 2 3	49 1 9	34,040 1 6½	13,387 18 5	5,349 8 1½	..	..	44 15 3½	72,143 8 1	..	..	27 10 7½	..	..	1 0 9	..	2 4 4	..	120,361 3 2½	..	52,941 17 4½
14	Montrose	1,771 12 9½	..	206 1 10	19 10 10	..	38 12 2	..	..	9,457 14 3	58 5 6	18,417 3 6	2,998 12 5	..	166 14 4	2,343 1 10½	460 8 6½	19,574 13 4	..	1,171 9 9½	174 11 10½	..	..	..	..	..	..	..	..	121,970 9 4
15	Perth	624 18 11½	..	77 11 0½	..	..	..	..	..	5,237 14 0	15 9 9	34,528 9 11	15,301 1 5	..	..	..	51 11 10	81,364 6 11	..	..	317 14 3½	..	..	1 0 0	..	..	..	..	..	279,236 19 9½
16	Stirling	282 0 1½	..	675 16 11½	18 7 6	..	..	..	..	5,079 13 6	20 4 3	71,769 8 8	27,200 0 8	5,668 5 3	..	1,978 17 0	336 3 0½	193,781 18 4	..	..	418 12 6½	..	..	..	..	..	..	..	..	..
	Total Scotland	21,623 4 0½	2 1 0	8,115 6 4	414 3 7½	35,420 18 3½	13,138 14 6½	..	..	125,485 14 0	669 4 9	559,522 11 7	179,817 17 5½	114,522 10 3½	9,352 11 3	90,685 16 9½	9,968 15 1½	1,499,189 9 8½	1 13 4	7,085 19 9½	14,775 1 1½	255 9 9½	213 18 0½	224 4 6	..	1 0 9	..	175 0 4	..	2,462,307 6 2½

IRELAND.

1	Armagh	296 16 9	11 1 6	..	..	..	..	..	..	7,950 9 9	18 0 0	8,830 11 8	306 16 8	332 18 9	..	..	..	61,748 18 2¾	8 10 0	..	..	..	..	..	..	..	..	..	..	79,159 15 11½
2	Athlone	149 4 7½	..	..	..	..	..	..	..	5,448 11 0	4 0 0	3,649 0 11	..	..	..	..	..	28,104 1 4	..	..	..	..	..	..	..	..	..	..	..	37,350 17 10½
3	Clonmel	119 7 3½	..	..	..	..	..	..	..	5,203 18 6	1 11 6	10,209 5 1	..	..	..	..	..	61,093 1 11½	..	..	..	..	..	..	..	..	..	..	..	76,625 12 10½
4	Coleraine	286 11 1½	7 5 0	..	..	..	..	..	..	6,136 13 9	6 6 0	4,628 10 0	440 9 5	3,617 19 0	..	..	..	30,007 1 8	..	..	..	..	..	..	..	..	..	..	..	44,676 15 6½
5	*Cork*	*1,076 8 5½*	..	..	..	*3,630 3 6*	*527 3 9*	..	..	11,504 16 6	..	44,735 6 6	43 4 1½	2,527 16 1½	21 19 9	..	..	197,310 15 2½	..	..	..	..	..	..	..	119 4 10	..	260,904 11 1½	..	260,904 11 1½
6	*Drogheda*	*104 14 7½*	..	..	..	..	..	..	..	6,337 12 6	20 5 0	8,016 7 10	..	101 8 3½	..	..	..	66,890 5 0	..	..	..	..	..	..	..	..	..	..	..	81,450 8 3½
7	*Dublin*	*6,162 13 0½*	*21 5 0*	..	..	*8,372 7 3*	*955 13 9*	..	..	23,808 13 9	221 19 6	10,548 18 0	134 10 5	4,028 13 9	407 15 9	..	..	366,590 8 5	3 14 0	..	..	..	..	33 16 6	..	390 3 8	..	439,935 14 4	..	439,935 14 4
8	Dundalk	*93 13 8½*	..	..	..	*1,207 14 6*	*1,114 1 7*	..	..	8,172 3 3	10 0 0	14,752 14 6	..	..	..	..	..	80,127 3 3	74 1 0	..	..	..	..	..	..	..	..	..	..	104,353 9 2½
9	Foxford	*89 7 9*	..	..	..	..	..	..	..	2,675 19 0	..	4,191 19 9	..	..	..	..	..	10,639 2 4	..	..	..	..	..	..	..	..	..	..	..	17,596 8 10
10	Galway	120 9 10½	..	..	..	..	..	..	..	2,730 8 3	..	5,504 17 8½	..	2,361 19 9	..	..	..	39,773 16 7	..	..	..	..	..	..	..	..	..	..	..	50,491 12 1½
11	Kilkenny	142 4 10½	..	..	..	..	..	..	..	5,389 18 9	60 18 0	32,897 3 8½	..	..	..	..	..	32,161 9 4	..	..	..	..	..	..	..

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Appendix No. 44.

A STATEMENT of the principal Places in each Excise Collection in England, Scotland, and Ireland, respectively, on the 10th July, 1835.

No. 44. Excise Collections.

ENGLAND.	
BARNSTAPLE	Dulverton, Dunster, Stogumber, Southmolton, Chumley, Bideford, Hartland, Stratton, Camelford, Launceston, Lifton, Holdsworthy, Sheepwash, Hatherley, Torrington, Ilfracombe, and Barnstaple.
BATH	Bradford, Trowbridge, Westbury, Calne, Chippenham, Malmsbury, Sherston, Corsham, Marshfield, Keynsham, Chewton, Shepton, Frome, Warminster, Norton, and Bath.
BEDFORD	Olney, Newport, Towcester, Stony Stratford, Ampthill, Shefford, Sawbridgeworth, Hatfield, Dunmow, Thaxted, Stortford, Stevenage, Hitchin, Baldock, and Bedford.
BRISTOL	Wells, Glastonbury, Axbridge, Wrington, and Bristol.
CAMBRIDGE	Walden, Linton, Haverhill, Newmarket, Mildenhall, Soham, Ely, Caxton, Potton, Biggleswade, St. Neot's, Kimbolton, Huntingdon, Ramsey, St. Ives, Buntingford, Royston, and Cambridge.
CANTERBURY	Romney, Cranbrook, Goudhurst, Tenterden, Ashford, Wye, Hythe, Folkestone, Dover, Elham, Faversham, Ramsgate, Margate, Sandwich, Deal, and Canterbury.
CHESTER	Wrexham, Ellesmere, Overton, Llangollen, Oswestry, Wem, Hodnett, Drayton, Botley, Nantwich, Whitchurch, Malpas, Neston, and Chester.
CORNWALL	Mitchell, St. Columb, Padstow, Wadebridge, Bodmin, Lostwithiel, Fowey, St. Austle, Grampound, Tregony, Truro, Falmouth, Redruth, St. Ives, Penzance, Marketjew, Helston, and Penryn.
COVENTRY	Kenilworth, Warwick, Solihull, Lutterworth, Hinckley, Leicester, Mountsorrell, Loughborough, Kegworth, Ashby, Bosworth, Polesworth, Atherstone, Nuneaton, and Coventry.
CUMBERLAND	Egremont, Ravenglass, Bootle, Broughton, Dalton, Ulverstone, Cartmel, Hawkeshead, Ambleside, Keswick, Penrith, Shap, Kirby Stephen, Brough, Appleby, Kirkkoswald, Brampton, Longtown, Carlisle, Wigton, Ireby, Keswick, Cockermouth, Maryport, Workington, and Whitehaven.
DERBY	Nottingham, Bingham, Southwell, Mansfield, Alfreton, Winster, Wirksworth, Ashbourn, and Derby.
DORSET	Bridport, Lyme, Beaminster, Evershot, Weymouth, Cerne Abbey, Sturminster, Stulbridge, Milborne Port, Wincanton, Castle Cary, Bruton, Mere, Hindon, Shaftsbury, Cranborne, Blandford, Bere, and Dorchester.
DURHAM	South Shields, Hexham, Haltwhistle, Alston, Wolsingham, Barnard Castle, Bishop's Auckland, Sunderland, and Durham.
ESSEX	Maldon, Rayleigh, Billericay, Grays, Ingatestone, Chelmsford, Witham, Manningtree, Harwich, Coggeshall, Halstead, Braintree, and Colchester.
EXETER	Bradninch, Bampton, Tiverton, Silverton, Honiton, Axminster, Colyton, Ottery, Crediton, Bow, Oakhampton, Chagford, Moreton, Chudleigh, Topsham, and Exeter.
GLOUCESTER	Winchcomb, Campden, Shipston, Moreton, Stow, Cirencester, Cricklade, Tetbury, Dursley, Berkeley, Thornbury, Sodbury, Wickware, Wootton, Hampton, Stroud, Painswick, Tewkesbury, Cheltenham, Newent, and Gloucester.
GRANTHAM	Peterborough, Whittlesea, March, Upwell, Wisbeach, Holbeach, Spalding, Stamford, Deeping, Bourn, Falkingham, Donnington, Boston, Tattershall, Sleaford, Newark, and Grantham.
HALIFAX	Huddersfield, Bury, Rochdale, Keighley, Skipton, Settle, Gisburn, Colne, Burnley, and Halifax.
HANTS	Hambledon, Petersfield, Farnham, Guildford, Godalming, Haslemere, Midhurst, Petworth, Chichester, Havant, Fareham, Titchfield, Gosport, and Portsmouth.
HEREFORD	Weobley, Leominster, Ludlow, Cleobury, Tenbury, Bromyard, Ledbury, Ross, Dean, Newnham, Sidney, Chepstow, Coleford, Monmouth, and Hereford.
HERTFORD	Hoddesdon, Ware, Hatfield, Barnet, Edgeware, Barking, Romford, Brentwood, Ongar, Harlow, Epping, Waltham, Enfield, and Hertford.
HULL	South Cave, Pocklington, Market Weighton, Beverley, Driffield, Malton, Scarborough, Bridlington, Hornsea, Patrington, Hedon, and Hull.
ISLE OF WIGHT	Fordingbridge, Ringwood, Poole, Corfe Castle, Wareham, Wimborne, Christchurch, Lymington, Yarmouth, Southampton, Newport, Ryde, Cowes, Waltham, Alresford, and Winchester.
LANCASTER	Hornby, Kirkby, Sedbergh, Kendal, Melnthorp, Burton, Garstang, Poulton, Kirkham, Preston, Ormskirk, Chorley, Blackburn, Haslingden, Clithero, and Lancaster.
LEEDS	Barnsley, Wakefield, Bradford, Bingley, Otley, and Leeds.
LICHFIELD	Walsal, Tamworth, Coleshill, Sutton, Birmingham, and Lichfield.
LINCOLN	Tuxford, Retford, Worksop, Blyth, Epworth, Gainsborough, Kirton, Winterton, Barton, Brigg, Caistor, Grimsby, Louth, Alford, Burgh, Spilsby, Horncastle, Wragby, Raisen, and Lincoln.

A STATEMENT of the principal Places in each Excise Collection, &c.—continued.

No. 44.
Excise Collections.

ENGLAND—continued.	
LIVERPOOL . .	Prescot, Wigan, Leigh, and Liverpool.
LYNN	Brandon, Thetford, Harling, Diss, Buckenham, Wymondham, Hingham, Watton, Swaffham, Dereham, Reepham, Holt, Fakenham, Burnham, Snettisham, Downham, and Lynn.
MANCHESTER. .	Bolton, Middleton, Oldham, Ashton, Salford, and Manchester.
NEWCASTLE . .	Gateshead, Stamfordham, Morpeth, Warkworth, Alnwick, Rothbury, Wooler, Berwick, Belford, North Shields, and Newcastle.
NORTHAMPTON .	Wellingborough, Higham, Thrapston, Oundle, Cliffe, Weldon, Rockingham, Kettering, Rowell, Harborough, Melton, Oakham, Uppingham, Hallaton, Daventry, Southam, Rugby, Haddon, and Northampton.
NORTHWICH . .	Warrington, Runcorn, Frodsham, Tarporley, Knutsford, Altringham, Stockport, Macclesfield, Longnor, Leek, Congleton, Sandbach, Middlewich, and Northwich.
NORWICH . . .	Walsham, Aylesham, Loddon, Bungay, Harleston, Beccles, Lowestoff, Yarmouth, and Norwich.
OXFORD. . . .	Bicester, Buckingham, Winslow, Brackley, Banbury, Deddington, Lamborne, Swindon, Wootton Basset, Highworth, Farringdon, Bampton, Lechlade, Fairford, Northleach, Burford, Witney, Charlbury, Chipping Norton, Woodstock, and Oxford.
PLYMOUTH . .	Ashburton, Newton, Totness, Brixham, Dartmouth, Kingsbridge, Modbury, Plimpton, Saltash, Looe, Liskeard, Callington, Tavistock, and Plymouth.
READING . . .	Newbury, Ilsley, Wantage, Abingdon, Dorchester, Watlington, Wallingford, Henley, Marlow, Maidenhead, Colnbrook, Windsor, Wokingham, Aldermaston, and Reading.
ROCHESTER . .	Deptford, Greenwich, Woolwich, St. Mary Cray, Dartford, Tunbridge, Seven Oaks, Westerham, Wrotham, Malling, Gravesend, Maidstone, Lenham, Milton, and Rochester.
SALISBURY. . .	Andover, Whitchurch, Kingsclere, Basingstoke, Odiham, Alton, Stockbridge, Lavington, Devizes, Marlborough, Hungerford, Bedwin, Pewsey, Amesbury, Wilton, Romsey, and Salisbury.
SALOP	Wenlock, Ironbridge, Stretton, Newport, Eccleshall, Wolverhampton, Shiffnall, Wellington, and Shrewsbury.
SHEFFIELD . .	Tickhill, Bawtry, Doncaster, Rotherham, Dronfield, Chesterfield, Bakewell, Buxton, Tideswell, Hope, and Sheffield.
STAFFORD . . .	Stone, Lane End, Hanley, Stoke, Burslem, Newcastle, Rudgeley, Bromley, Burton, Uttoxeter, Cheadle, Penkridge, and Stafford.
STOURBRIDGE .	Wednesbury, Bilston, Dudley, Kidderminster, Bewdley, Bridgenorth, Kinver, Halesowen, and Stourbridge.
SUFFOLK . . .	Stowmarket, Bury St. Edmunds, Lavenham, Clare, Sudbury, Nayland, Needham, Ixworth, Botesdale, Eye, Debenham, Framlingham, Halesworth, Southwold, Saxmundham, Woodbridge, Hadleigh, Bildeston, and Ipswich.
SURREY. . . .	Staines, Chertsey, Woking, Kingston, Brentford, Southwark, Bromley, Croydon, and Ewell
SUSSEX	Shoreham, Steyning, Worthing, Arundel, Storrington, Pulborough, Horsham, Dorking, Reigate, Cuckfield, Lewes, Hailsham, Battle, Hastings, Rye, Wadhurst, Tunbridge Wells, East Grinstead, and Brighton.
UXBRIDGE. . .	Watford, St. Alban's, Redbourn, Luton, Dunstable, Toddington, Woburn, Fenny Stratford, Leighton, Aylesbury, Thame, Risborough, Wendover, Tring, Ivinghoe, Berkhemstead, Hempstead, Rickmansworth, Chesham, Amersham, Wycomb, Beaconsfield, and Uxbridge.
WALES, EAST . .	Lantrissant, Cowbridge, Bridgend, Neath, Swansea, Llanelly, Merthyr, Brecon, Builth, Crickhowell, Abergavenny, Usk, Pontypool, Newport, Caerphilly, and Cardiff.
WALES, MIDDLE .	Bishop's Castle, Clunn, Knighton, Presteign, Hay, Kington, Radnor, Rhayader, Tregarron, Aberystwith, Llanydloes, Newtown, Montgomery, Welshpool, Llanfyllin, Bala, Dolgelly, Machynleth, and Llanfair.
WALES, NORTH .	Holyhead, Llanerchymedd, Llangeffni, Beaumaris, Bangor, Carnarvon, Pwllhelli, Conway, Abergeley, St. Asaph, Denbigh, Caerwys, Newmarket, Holywell, Flint, Mold, Ruthin, Corwen, and Llanrwst.
WALES, WEST. .	Narberth, Tenby, Pembroke, Milford, Haverfordwest, St. David's, Fishguard, Newport, Cardigan, Newcastle, Lampeter, Llansawell, Llandovery, Llangadock, Llandilo, Caermarthen, Langharne, and Kidwelly.
WELLINGTON . .	Nether Stowey, Bridgewater, Taunton, Bishops' Lydeard, Langport, Somerton, Ilchester, Sherborne, Yeovil, South Petherton, Crewkerne, Chard, Ilminster, Wiveliscombe, Milverton, Uffculm, Collumpton, and Wellington.
WHITBY. . . .	Masham, Middleham, Hawes Askrigg, Leyburn, Bedale, Northallerton, Thirsk, Horringham, Helmsley, Kirby, Pickering, Egton, Gisborough, Stokesley, Yarm, Stockton, Darlington, Richmond, Reeth, Easingwold, and Whitby.
WORCESTER . .	Alcester, Henley, Stratford, Kineton, Bidford, Evesham, Pershore, Upton, Droitwich, Broomsgrove, Alvechurch, and Worcester.
YORK	Harwood, Wetherby, Abberford, Pontefract, Sherburn, Tadcaster, Knaresborough, Ripley, Pateleybridge, Ripon, Boroughbridge, Selby, Snaith, Thorne, Crowle, Goole, Boothferry, Howden, and York.

A STATEMENT of the principal Places in each Excise Collection, &c.—continued.

ENGLAND—continued.	
LONDON, within the limits of the Chief Office	The Cities of London and Westminster, the Borough of Southwark, and the several Suburbs thereof, and Parishes within the Weekly Bills of Mortality; together with the Parishes of St. Marylebone and St. Pancras, in the County of Middlesex.
SCOTLAND.	
ABERDEEN. . .	Stonehaven, Kincardine, Inverary, O'Neil, Oldmeldrum, Olddeer, Fraserburgh, Peterhead, Ellon, and Aberdeen.
AYR	Paisley, Port Glasgow, Rothsay, Dunoon, Greenock, Beith, Irvine, Maybole, Mauchline, Kilmarnock, and Ayr.
ARGYLE, NORTH.	Oban, Port Appin, Fort William, Tobermorey, Lochmaddy, Stornoway, Poolewe, Portree, Broadford, and Jeantown.
ARGYLE, SOUTH .	Bowmore, Port Ellen, Lochgilphead, and Campbeltown.
CAITHNESS . .	Thurso, Wick, Berridale, Orkney, Stromness, Kirkwall, and Lerwick.
DUMFRIES . . .	Hawick, Jedburgh, Melrose, Langholm, Annan, Lochmaben, Sanguhar, Thornhill, Castle Douglas, Gatehouse, Wigtown, Glenluce, Stranraer, Newton-Stewart, and Dumfries.
EDINBURGH . .	Leith and Edinburgh.
ELGIN	Cullen, Banff, Foggielone, Huntly, Keith, Forres, Grantown, Dalnashaugh, Rothes, and Elgin.
FIFE	Burntisland, Inverkeithing, Dunfermline, Kinross, Auchtermuchty, Cupar, St. Andrew's, Anstruther, Leven, and Kirkaldy.
GLASGOW . . .	Dumbarton and Glasgow.
HADDINGTON . .	Dalkeith, Musselburgh, Tranent, North Berwick, Dunbar, Chirnside, Dunse, Coldstream, Kelso, and Haddington.
INVERNESS . .	Beauly, Dingwall, Alness, Tain, Nairn, and Inverness.
LINLITHGOW . .	Queensferry, Midcalder, Bathgate, Borrowstoness, Falkirk, Peebles, Biggar, Lanark, Strathaven, Hamilton, Airdrie, and Linlithgow.
MONTROSE. . .	Arbroath, Bervie, Laurence Kirk, Brechin, Kirriemuer, Forfar, Dundee, Blairgowrie, Cupar, Angus, and Montrose.
PERTH	Auchterarder, Crieff, Dunkeld, Pitlochry, Weem, and Perth.
STIRLING . . .	Allca, Kincardine, Denny, Downe, Ladyland, Kirkintulloch, and Stirling.
IRELAND.	
ARMAGH . . .	Dungannon, Cookstown, Lurgan, Portadown, Monaghan, Balligawly, Aughnacloy, Caledon, and Armagh.
ATHLONE . . .	Roscommon, Strokestown, Castlerea, Tobercorry, Ballyhadereen, Ballaghy, Boyle, Carrick-on-Shannon, Mohil, Granard, Castle-Pollard, Longford, Ballymahon, and Athlone.
CLONMEL . . .	Templemore, Cloughjordan, Nenagh, Thurles, Cashel, Tipperary, Carrick-on-Suir, and Clonmel.
COLERAINE . .	Dungiven, Newtown-Limavady, Ballycastle, Bushmills, Kilrea, Magherafelt, Antrim, Ballymena, Ballymoney, and Coleraine.
CORK.	Clonakilty, Skibbereen, Bantry, Dunmanway, Bandon, Kinsale, Macroom, and Cork.
DROGHEDA . .	Baileborough, Belturbet, Killesandra, Cavan, Virginia, Kells, Athboy, Trim, Navan, Balbriggan, and Drogheda.
DUBLIN. . . .	Dublin.
DUNDALK . . .	Castle-Blaney, Ballybay, Clones, Cootehill, Carrickmacross, Kingscourt, Ardee, Warrenspoint, Newry, and Dundalk.
FOXFORD . . .	Clare, Tuam, Ballinrobe, Castlebar, Westport, Ballina, Balindine, Dunmore, Headford, Shrule, Balla, Kiltanagh, Swinford, Killala, Crossmolina, Newport, Bingham's Town, and Foxford.
GALWAY. . . .	Ballinasloe, Loughrea, Gort, Oranmore, Clifden, and Galway.
KILKENNY . . .	Leighlinbridge, Tullow, Carlow, Castlecomer, Mount Mellick, Maryborough, Ballinakill, Callan, and Kilkenny.
LIMERICK . . .	Ennis, Kilrush, and Limerick.
LISBURNE . . .	Hillsboro', Banbridge, Larne, Carrickfergus, Belfast, Castlewellan, Downpatrick, Saintsfield, Newtown-Ardes, and Lisburne.
LONDONDERRY .	Strabane, Omagh, Fintona, Newtown-Stewart, Raphoe, Stranorlar, Letterkenny, Ramelton, Carn, Buncrana, and Londonderry.
MALLOW . . .	Kanturk, Charleville, Mitchelstown, Clogheen, Fermoy, Youghall, Middleton, Rathcormac, and Mallow.
MARYBOROUGH .	Tullamore, Edenderry, Mullingar, Kilbeggan, Birr, Roscrea, and Mountrath.
NAAS.	Maynooth, Kilcullen, Athy, Monastereven, Round Town, Bray, Wicklow, and Naas.
SLIGO	Ballyshannon, Donegall, Pettigo, Kish, Lowthertown, Enniskillen, Mannorhamilton, Easkey, Grange, Corlaney, Ballymote, Coloony, Dumolin, Drumkerin, and Sligo.
TRALEE. . . .	Listowel, Rathkeal; Newcastle, Killarney, Dingle, and Tralee.
WATERFORD . .	Dungarvon, Lismore, Thomastown, Graigne, Ross, and Waterford.
WEXFORD . . .	Enniscorthy, Gorey, Arklow, and Wexford.

Excise Office, London,
10th July, 1835.

R. COWPER,
For Mr. COTTRELL.

Appendix No. 45.

AN ACCOUNT of the Number of each Description of Excise Traders under Survey in each Collection in England, Scotland, and Ireland, respectively, on the 5th January, 1835.

Collections.	Brewers.	Maltsters.	Soap Makers.	Brick Makers.	Paper Makers.	Paper Stainers.	Pasteboard Makers.	Glass Makers.	Distillers.	Vinegar Makers.	Vinegar Rectifiers.	Pyroligneous Acid Makers.	Rectifiers.	Tobacco Manufacturers.	Tallow Melters.	Glass Finishers.	Malt Roasters.	Crude Pyroligneous Acid Makers.	Soap Claimants.	Snuff Mills.	Card Makers.	University Printers.	Iron Liquor Makers.	Dealers in: Brandy.	Dealers in: Wine.	Dealers in: Tea.	Dealers in: Tobacco.	Dealers in: Vinegar.	Spirit Dealers who have also Retail Licences.	Retailers of: Spirits.	Retailers of: Wine.
Barnstaple	896	313	2	16	4	.	.	.	.	.	.	.	.	.	45	.	.	.	34	.	.	.	.	5	2	834	1,399	307	14	468	92
Bath	694	351	8	28	14	.	.	.	.	.	.	.	.	.	51	.	.	.	94	.	.	.	.	14	12	1,218	2,233	1,267	22	558	196
Bedford	395	265	1	82	2	.	.	.	.	.	.	.	1	.	36	.	.	.	1	.	.	.	.	22	12	944	1,899	967	1	590	161
Bristol	619	125	17	48	13	.	2	7	1	6	2	1	3	8	40	.	.	.	10	1	.	.	.	34	32	1,160	2,208	1,434	21	600	248
Cambridge	384	244	2	104	8	1	.	.	.	1	.	.	.	.	17	.	.	.	4	.	.	1	.	31	17	1,226	2,889	1,204	9	755	213
Canterbury	103	88	1	112	10	.	.	.	.	.	.	.	1	.	45	.	.	.	4	.	.	.	.	21	23	1,006	1,893	1,131	14	620	240
Chester	923	438	3	108	10	.	.	.	.	1	.	2	1	8	34	.	.	.	6	.	.	.	.	7	2	993	2,214	789	29	692	199
Cornwall	735	156	.	4	3	.	.	.	.	.	.	.	.	.	36	.	1	.	17	.	.	.	.	32	13	1,437	2,062	1,013	15	601	183
Coventry	1,710	411	1	268	1	.	1	.	.	.	.	.	.	1	71	.	.	1	114	.	.	.	.	24	20	1,545	3,514	1,578	27	1,015	253
Cumberland	310	151	1	18	6	.	.	.	.	.	.	2	.	17	46	.	.	.	27	.	.	.	.	22	18	1,591	1,923	723	58	1,253	311
Derby	1,512	287	3	148	6	.	2	.	.	1	.	4	.	9	53	.	.	.	74	.	.	.	.	13	8	1,549	3,188	1,487	26	878	154
Dorset	411	188	6	62	1	.	.	.	.	.	.	.	.	1	38	.	.	.	13	.	.	.	.	31	20	1,057	1,745	996	.	369	151
Durham	241	83	.	77	12	.	.	19	.	.	.	1	.	2	49	.	1	.	22	.	.	.	.	29	14	1,404	2,251	1,244	34	1,402	314
Essex	289	179	1	129	1	.	.	.	1	1	.	.	2	.	26	.	.	.	10	.	.	.	.	31	25	1,027	1,838	1,129	6	623	342
Exeter	639	174	7	37	16	1	1	.	.	.	.	.	1	2	54	.	.	.	32	1	.	.	.	4	16	772	1,629	507	30	598	230
Gloucester	1,232	354	10	96	4	.	.	.	.	.	.	.	1	.	45	.	.	.	92	.	.	.	.	27	17	1,432	2,922	1,516	11	652	313
Grantham	661	232	3	143	2	.	.	.	.	.	.	.	.	2	79	.	.	.	2	.	.	.	.	52	28	1,432	3,167	1,361	26	914	272
Halifax	2,226	173	.	57	14	.	.	.	.	.	.	.	1	5	36	.	.	2	580	.	.	.	.	24	15	2,926	5,266	1,204	24	1,210	409
Hants	298	162	7	81	17	.	.	.	.	.	.	.	.	2	32	.	.	1	3	.	.	.	.	57	33	1,161	2,187	1,155	9	677	173
Hereford	941	283	1	45	25	.	.	.	.	.	.	.	1	.	46	.	.	.	1	.	.	.	.	7	6	1,006	1,947	490	14	518	159
Hertford	155	139	4	88	1	4	2	.	2	.	.	1	1	.	39	.	.	.	6	.	.	.	.	21	17	1,415	2,533	2,009	4	823	544
Hull	228	96	11	74	1	3	.	.	.	.	.	.	.	6	51	.	.	4	1	.	.	.	.	52	32	1,074	2,165	1,050	27	831	323
Isle of Wight	307	188	2	117	2	.	.	.	.	.	.	.	.	.	30	.	.	.	2	.	.	.	.	49	41	934	1,772	921	3	546	180
Lancaster	1,079	137	4	56	8	.	.	.	.	.	.	2	.	13	35	.	.	.	70	.	.	.	.	56	28	2,068	3,413	1,573	4	947	382
Leeds	1,489	570	4	127	15	6	4	7	.	1	.	2	5	23	55	.	.	.	372	.	.	.	.	33	29	2,254	4,266	1,466	36	1,016	434
Lichfield	1,509	358	2	143	10	1	12	5	.	2	.	1	3	5	34	32	.	.	5	.	.	.	.	25	27	1,298	2,878	1,540	25	808	254
Lincoln	871	354	3	178	6	.	.	.	.	.	.	.	.	2	56	.	.	.	6	.	.	.	.	37	17	1,328	2,579	1,202	22	794	287
Liverpool	347	25	32	126	1	6	.	10	1	4	.	.	9	36	45	1	1	4	3	.	.	.	.	103	90	2,191	4,529	2,163	52	1,573	998
Lynn	214	142	1	92	5	.	.	.	.	.	.	.	.	1	24	.	.	.	1	.	.	.	.	49	28	1,080	2,262	1,077	10	678	218
Manchester	1,717	.	1	180	10	2	.	6	1	2	.	2	10	11	33	.	.	.	175	.	.	.	.	49	40	2,860	5,662	3,726	25	1,263	804
Newcastle	225	95	6	90	11	3	.	26	1	1	.	4	1	19	55	4	1	.	4	.	.	.	.	42	22	1,743	2,618	1,389	33	1,282	366
Northampton	1,167	298	2	157	4	.	.	.	.	.	.	.	.	1	58	.	.	.	23	.	.	.	.	27	18	1,337	2,803	1,317	16	900	228
Northwich	986	49	4	131	4	.	1	6	1	.	.	.	2	3	31	.	.	3	172	.	.	.	.	13	7	1,684	3,320	1,983	20	955	351
Norwich	140	210	2	88	2	.	.	.	.	2	.	.	2	3	34	.	.	.	48	.	.	.	.	34	20	1,166	2,423	1,276	21	812	256
Oxford	731	312	2	73	12	.	.	.	.	.	.	.	.	.	45	.	.	.	7	.	.	1	.	41	7	1,224	2,359	1,234	16	762	287
Plymouth	540	143	6	7	8	.	.	.	.	.	.	.	2	3	50	.	1	.	52	.	.	.	.	21	12	1,243	2,077	945	21	742	237
Reading	181	216	4	81	24	.	.	.	.	.	.	.	1	1	25	.	.	.	3	.	.	.	.	31	21	1,105	2,382	1,112	13	765	243
Rochester	148	104	3	115	39	6	.	.	.	1	.	.	4	1	56	.	.	.	2	.	.	.	.	30	28	1,589	3,002	2,259	13	1,058	517
Salisbury	499	314	.	116	8	.	1	.	.	.	.	.	.	2	27	.	.	.	8	1	.	.	.	44	21	1,164	1,989	1,171	8	559	205
Salop	1,021	494	.	181	4	.	2	2	.	.	.	.	.	2	30	.	.	.	6	.	.	.	.	.	1	807	1,760	624	16	452	122
Sheffield	1,167	215	2	119	12	.	7	2	.	1	.	.	.	8	43	.	.	3	8	.	.	.	.	15	8	1,343	3,172	737	27	1,015	254
Stafford	1,164	317	.	300	5	.	.	1	.	.	.	.	.	2	33	.	1	3	12	.	.	.	.	12	10	1,047	2,115	1,104	8	632	147
Stourbridge	1,903	400	3	306	3	.	.	19	.	1	.	.	.	1	45	.	.	.	36	.	.	.	.	2	2	1,059	2,871	1,075	16	651	131
Suffolk	474	345	4	119	2	.	.	.	.	.	.	.	.	2	37	.	2	.	9	.	.	.	.	38	25	1,421	2,366	1,517	11	668	380
Surrey	138	156	6	106	1	4	.	.	2	.	.	1	6	7	60	.	.	.	5	.	.	.	.	18	18	1,366	2,532	2,199	7	843	517
Sussex	276	143	3	184	4	.	.	.	.	1	.	.	1	.	36	.	.	.	1	.	.	.	.	61	47	1,452	2,568	1,543	8	684	399
Uxbridge	231	152	.	131	42	.	.	.	.	.	.	3	.	.	38	.	.	.	2	.	1	.	.	21	14	1,207	2,683	1,317	4	883	236
Wales, East	1,961	244	.	59	3	.	.	.	.	.	.	.	.	.	53	.	.	.	.	.	.	.	.	.	.	1,337	2,038	1,215	24	884	155
» Middle	1,008	288	.	24	.	.	.	.	.	.	.	.	.	.	37	.	.	.	53	.	.	.	.	.	.	911	1,344	305	9	429	115

„ North	947	243	.	16	4	.	.	.	.	.	.	.	6	31	.	.	1	.	.	.	.	3	.	1,007	1,684	585	8	562	126
„ West	1,251	393	.	8	2	.	.	.	.	.	.	.	.	40	.	.	.	.	.	.	.	.	2	829	1,033	569	11	331	74
Wellington	549	201	18	46	2	.	.	.	.	.	.	.	2	47	.	.	.	23	.	.	.	15	10	1,088	1,883	876	14	390	136
Whitby	435	98	.	94	4	.	.	.	.	.	.	.	1	72	.	.	.	52	.	.	.	59	24	1,393	2,481	1,288	18	1,134	305
Worcester	829	288	5	126	7	.	1	.	1	3	.	.	1	.	29	.	.	1	2	.	.	.	11	10	818	1,681	879	10	453	175
York	568	202	.	81	1	2	.	3	.	.	.	.	1	3	48	.	.	.	10	.	.	.	44	25	1,321	2,841	952	36	1,054	340
Country	41,674	1,2586	208	5,602	436	39	36	113	11	29	2	26	61	221	2,341	37	8	23	2,319	3	1	2	.	1,543	1,034	72,883	138,698	67,700	989	43,122	15,339
London	244	9	55	109	6	55	20	3	2	10	.	2	44	82	396	19	12	1	55	.	5	1	1	539	778	6,298	10,152	9,839	105	4,262	3,362
Total—England	41,918	12,595	263	5,711	442	94	56	116	13	39	2	28	105	303	2,737	56	20	24	2,374	3	6	3	1	2,082	1,812	79,181	148,850	77,539	1,094	47,384	18,701
																Corn Mills.					Corn Kilns.		Spirit Grocers.							
Aberdeen	35	117	2	4	5	.	.	.	20	.	.	.	.	7	12	.	1	.	17	4	.	.	.	4	8	1,082	1,006	204	39	1,251	155
Ayr	40	46	7	24	2	.	.	1	11	.	.	.	.	20	19	.	.	.	95	.	.	.	.	.	.	1,628	1,445	256	58	2,114	324
Argyle, North	.	16	.	1	.	.	.	.	9	.	.	1	.	.	.	.	.	.	.	.	.	.	.	6	.	207	277	1	1	269	23
„ South	3	90	.	.	.	.	.	.	39	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	155	191	7	1	261	21
Caithness	95	27	.	.	.	.	.	.	10	.	.	.	.	2	1	.	.	.	.	.	.	.	.	.	.	391	378	36	7	343	29
Dumfries	28	30	1	10	2	.	.	.	4	.	.	.	.	8	34	.	.	.	58	.	.	.	.	1	.	1,357	1,270	274	33	1,203	215
Edinburgh	39	119	2	1	7	1	1	3	4	2	.	.	4	32	14	.	.	.	2	.	.	2	.	19	16	917	1,051	371	120	1,601	389
Elgin	32	96	.	4	.	.	.	.	27	.	.	.	.	1	5	.	.	.	1	.	.	.	.	.	.	737	651	204	11	596	61
Fife	53	69	1	10	2	.	.	.	6	.	.	.	.	9	17	.	.	.	20	.	.	.	.	.	.	910	794	149	22	1,069	134
Glasgow	27	79	21	33	5	.	.	7	23	2	.	1	4	33	24	.	.	2	78	.	.	.	.	17	8	1,522	1,435	148	107	2,617	482
Haddington	27	60	2	11	12	.	.	1	9	.	.	.	.	15	21	.	.	.	4	.	.	.	.	5	2	901	970	213	12	874	147
Inverness	17	34	.	.	.	.	.	.	12	.	.	.	.	.	5	.	.	.	.	.	.	.	.	2	.	311	314	30	6	424	36
Linlithgow	24	56	.	15	5	.	.	.	17	1	.	.	.	5	11	.	.	.	3	.	.	.	.	.	.	1,071	1,034	117	15	1,091	160
Montrose	87	66	1	6	.	.	.	.	5	.	.	.	.	17	13	.	.	.	9	.	.	.	.	.	.	1,248	1,141	170	47	1,283	158
Perth	26	149	.	1	1	.	.	.	33	.	.	.	.	.	4	.	.	.	8	.	.	.	.	4	.	560	530	14	17	639	95
Stirling	27	112	2	8	8	.	.	1	19	.	.	.	.	2	8	.	.	2	32	.	.	.	.	1	.	599	552	164	17	705	102
Total—Scotland	560	1,166	39	128	49	1	1	13	248	5	.	2	8	151	188	.	1	4	327	4	.	2	.	59	34	13,596	13,039	1,358	513	16,340	2,531
Armagh	8	16	.	.	2	.	.	.	7	.	.	.	1	7	.	102	.	.	.	.	121	.	3	4	1	1,131	1,139	99	12	1,163	138
Athlone	7	11	.	.	.	.	.	.	5	.	.	.	.	3	.	174	3	.	.	.	263	.	.	.	.	505	696	130	15	898	88
Clonmell	13	15	.	.	.	.	.	.	3	.	.	.	.	20	.	80	.	.	.	.	97	.	.	.	2	301	185	79	14	858	81
Coleraine	6	10	.	.	10	.	.	.	6	.	.	.	1	2	.	97	.	.	.	.	141	.	.	.	1	1,005	987	93	13	1,006	85
Cork	21	21	.	.	9	7	.	2	10	1	.	.	2	31	.	47	.	.	.	.	74	.	.	14	15	464	381	165	17	1,361	192
Drogheda	8	11	.	.	.	.	.	.	4	.	.	.	.	11	.	171	.	.	.	.	225	.	.	3	2	731	750	277	14	894	107
Dublin	23	14	.	.	1	34	.	2	7	4	.	2	9	34	.	.	.	.	.	.	.	2	.	36	167	808	845	711	74	1,197	884
Dundalk	7	33	.	.	.	1	.	.	4	.	.	.	.	14	.	148	.	.	.	.	121	.	.	1	4	772	700	154	24	1,075	131
Foxford	12	10	.	.	.	.	.	.	1	.	.	.	.	17	.	34	.	.	.	.	62	.	.	.	.	187	183	82	6	417	40
Galway	13	17	.	.	1	.	.	.	3	.	.	.	.	18	.	10	.	.	.	.	.	.	.	6	.	187	240	47	8	474	57
Kilkenny	20	49	.	.	.	.	.	.	5	.	.	.	.	16	.	52	.	.	.	.	55	.	7	2	4	370	333	56	4	857	90
Limerick	10	12	.	.	5	1	.	.	2	.	.	.	.	19	.	.	.	.	.	.	.	.	.	14	5	275	281	.	10	799	72
Lisburne	12	17	.	.	2	1	.	1	8	.	.	.	2	21	.	186	.	.	.	.	211	.	.	2	5	1,926	1,521	119	32	1,800	220
Londonderry	6	16	.	.	3	.	.	.	6	.	.	.	2	8	.	284	.	.	.	.	385	.	1	3	3	482	605	272	27	979	56
Mallow	7	12	.	.	7	.	.	.	2	.	.	.	.	18	.	36	.	.	.	.	50	.	5	.	2	343	309	514	5	886	82
Maryborough	15	21	.	.	.	.	.	.	9	.	.	.	.	5	.	106	.	.	.	.	.	.	4	.	2	440	406	158	10	785	65
Naas	9	9	.	.	16	.	.	.	3	.	.	.	.	2	.	109	.	.	.	.	66	.	19	6	3	907	894	237	.	905	185
Sligo	7	10	.	.	.	.	.	.	4	.	.	.	.	8	.	77	.	.	.	.	149	.	.	.	2	352	450	188	15	561	40
Tralee	7	7	.	.	.	.	.	.	1	.	.	.	.	8	.	35	.	.	.	.	34	.	1	2	.	174	288	49	1	495	37
Waterford	11	19	.	.	1	1	.	1	2	.	.	.	2	18	.	48	.	.	.	.	83	.	.	2	.	314	299	64	16	894	78
Wexford	14	58	.	.	.	.	.	.	3	.	.	.	.	11	.	86	.	.	.	.	159	.	5	3	.	529	497	99	1	653	44
Total—Ireland	236	388	.	.	57	45	.	6	95	5	.	2	19	291	.	1,882	3	.	.	.	2,296	2	45	98	218	12,203	11,989	3,593	318	18,957	2,772

Excise Office, London,
10th July, 1835.

G. A Cottrell,
First General Accountant.

No. 45.
Traders under Survey in each Collection.

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Appendix No. 46.

No. 46.

Gross and Net Receipt, Charges of Management, and Rate per Cent.

AN ACCOUNT of the Gross and Net Receipt, the Charges of Management, and Rate per Cent. for which the Revenue of Excise in England, Scotland, and Ireland, respectively, were collected, in each of the Six Years ended 5th January, 1835.

Years ended 5th January.	Gross Receipts.	Net Receipts.	Charges of Management.	Rate per Cent. for which the Revenue was collected.
	ENGLAND.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1830	18,243,929 5 1	16,464,874 11 2	822,070 7 3	4 10 1¼
1831	17,420,714 13 7	15,456,712 15 7	840,101 2 3	4 16 5¼
1832	14,323,298 10 11	13,093,123 6 2	797,298 10 1	5 11 3¾
1833	14,370,008 5 2	13,760,485 12 5	762,863 17 0	5 6 2
1834	14,287,488 1 7	13,619,429 1 4	750,982 16 0	5 5 1¼
1835	12,303,650 1 11	11,765,581 9 4	748,724 9 5	6 1 8
1836				
	SCOTLAND.			
1830	2,770,110 14 0	2,271,133 13 11	181,400 19 2	6 10 11½
1831	2,960,306 5 5	2,404,223 10 10	166,881 4 1	5 12 8¾
1832	2,576,965 4 1	2,136,140 12 8	152,808 12 0	5 18 7
1833	2,280,728 8 3	1,995,373 3 7	183,681 14 0	8 1 0¾
1834	2,419,234 3 2	2,191,018 1 7	140,412 6 10	5 11 11¼
1835	2,477,734 15 10	2,244,586 6 10	148,872 11 6	6 0 2
1836				
	IRELAND.			
1830	2,016,242 18 5	2,003,746 3 4	222,588 8 6	11 0 9½
1831	1,973,856 17 9	1,956,435 12 1	205,179 2 6	10 7 10¾
1832	2,193,079 4 7	2,184,271 9 7	181,881 13 2	8 5 10¼
1833	2,198,759 12 4	2,187,742 0 6	189,338 16 3	8 12 2½
1834	1,951,314 17 2	1,942,964 19 1	187,506 17 4	9 12 2
1835	1,975,331 12 11	1,967,588 7 2	184,403 2 5	9 6 8
1836				

Excise Office, London,
9th July, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 47.

AN ACCOUNT shewing the Expense of Management in the Excise Department in each of the last four Years, ending 5th January 1835, distinguished under the principal Heads (so far as relates to England).

	Years ended 5th January									
	1832.			1833.			1834.			1835.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Salaries to Officers on the Establishment .	566,195	5	8	535,601	16	0	530,177	13	9	532,413	6	0	During the first three years reductions to the amount of £50,000 were made in the total amount of the salaries of established officers, in consequence of the repeal of duties, and the general revision of the establishment; but, as these reductions took place partially in the year ended 5th January 1832, (the salaries having amounted, in the year ended 5th January 1831, to £585,074 11*s.* 6*d.*,) the full effect of them is not exhibited in this account. It should also be observed that the last year, ended 5th January 1835, included five quarters' London salaries, the fifth quarter amounting to about £17,000, in consequence of the new regulations for paying money into the Exchequer, and the new system of accounting for the same, effected by the Act 4 Wm. IV. c. 15.
Salaries to Hop Officers	3,171	6	9¼	3,316	4	11¼	3,432	11	10½	3,675	13	7	The number of acres of land on which hops are grown, and the quantity produced, have increased in the last three years, and occasioned the employment of the officers for a longer period.
Salaries to dropped Officers	11,169	1	10½	14,879	6	0	8,702	5	0½	6,292	19	3¾	The increase in the year ended 5th January 1833, arose from the number of officers dropped in consequence of the repeal of duties; all such discontinued officers are re-established, on the occurrence of vacancies, whenever their services can be again made available. This does not apply to a number of tidesmen and other officers employed at the ports, whose services were not continued by the Customs on the transfer of the Excise port duties to that department.
Salaries to incidental Officers	21,869	6	8¼	16,460	5	7	15,425	12	10½	13,597	6	6	These payments consist of the salaries and allowances to expectants. The diminution of expense has latterly arisen not only from the diminution of the surveying establishment, but in consequence of a number of dropped officers having been employed in the incidental duties of expectants, pending the creation of vacancies for their permanent re-establishment as officers.
Salaries and Allowances (temporary) . .	17,191	18	1½	18,682	4	4¼	18,914	2	5½	18,309	19	1	The number of expectants having been so greatly reduced, as above stated, established officers have been occasionally employed to officiate on vacancies, and in cases of illness, in the absence of either expectants or dropped officers, which, in some measure, causes the increase under this head of expense, as they receive a certain extra remuneration for doing double duty. A portion of it is also attributable to the extra assistance required at the Chief Office in making out various accounts called for.
Day-Pay to Weighers, Watchmen, Tide-Waiters, Watermen, Sitters, and Boatmen	2,176	12	6	1,784	16	10	2,007	0	7	1,989	14	8	In these payments are included extra allowances to dropped tidesmen when employed at the soap manufactories, but in the year ended 5th January 1833, those duties were in part performed by dropped surveying officers.

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AN ACCOUNT shewing the Expense of Management in the Excise Department, &c.—continued.

	Years ended 5th January												
	1832.			1833.			1834.			1835.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Allowance for special Services and travelling Charges	10,465	17	7½	11,142	16	7½	10,600	10	5	12,616	11	4	The number of surveying-general examiners, who have been out on inspections, &c., in Ireland and Scotland, having been greater in the last year, has caused an increase under this head; and the rate to which the fixed allowances for sitting expenses had been reduced having been found, after the experience of some years, to be inadequate to the actual and necessary expenses incurred, some increase in the casual charges of collecting the country revenue has been occasioned.
Sitting Expenses of the Country Officers at the several Places where the Duties are collected	9,130	11	9	8,946	19	11¼	8,210	2	0	7,889	12	7	The scale of these allowances was considerably reduced in the year 1830, since which period the payments under this head have greatly diminished. The recent abolition of four collections has further reduced the amount of these expenses.
Buildings and Repairs of Buildings	3,983	1	9¼	4,276	13	9¾	2,500	14	5½	2,816	0	1¼	In the year ended 5th January 1832, the whole of the chief office was painted, which, with the addition of repairs consequent thereon, occasioned the increase at that period; and in the following year various alterations became necessary, in order to provide accommodation for the accountant's and correspondents' departments, which were at that time removed from Edinburgh to London.
Rent of Offices, Rates, Taxes, and Tithes	8,877	17	10	9,323	17	2½	9,003	19	7½	8,933	12	3	
Coals and Candles	1,735	0	9¾	1,535	6	10¾	1,391	7	7	1,360	0	9	Decrease caused chiefly by a reduction of the price of these articles.
Permits, Paper Labels, and Printing	3,317	5	5	2,226	16	2	2,420	14	2½	3,589	19	9	This expense, for the years ended 5th January 1833 and 1834, was below the usual amount, in consequence of the small supply of tissue paper for labels required during that period, the stock in hand being sufficient for the consumption. During the last year the execution of the general printing at the Excise Office has caused the increase.
Other Bills	5,934	13	3½	5,026	11	2	4,306	11	0¼	3,570	0	5	In consequence of the late reductions of establishment a gradual diminution in these payments has been effected.
Law Charges	4,490	1	4½	5,178	17	5	5,018	10	10¾	5,732	13	9½	The charges under this head necessarily fluctuate.
Stationery	579	6	10½	551	2	5	509	9	2¾	442	15	0	
Postage	17,050	19	1½	16,871	13	9	15,647	10	6¼	15,970	13	5½	No material diminution of the correspondence has hitherto taken place in consequence of the repeal of duties.
Carriage, Ferryage, &c.	6,591	16	5¾	6,157	17	5¾	5,917	10	3¾	5,759	16	6	The repeal of duties, and reductions in the establishment, have occasioned some reduction in the charge for the transmission of books and documents.
Superannuation or retiring Allowances	67,221	9	9¼	73,099	6	5¼	70,419	13	6½	70,762	4	2	
Deduct Amount arising from Abatement made from Salaries of Officers appointed subsequently to the 4th August, 1829	. .			. .			. .			2,613	11	5¼	
										68,148	12	8¾	
Allowances for Offices abolished	1,945	6	6¼	1,893	12	11¾	1,786	14	7½	1,721	19	1½	
Compensation Allowances (per Act 3 Geo. IV. c. 113.)	4,337	3	6	5,369	4	1	6,636	11	8½	6,316	13	2½	Under this head are included the allowances to those commissioners who retired in 1832 and 1833, on the reduction of the numbers of the Board.

Gratuities and Compensations	120 15 11	136 19 0	555 13 8	23 9 0	Gratuities were granted by the Lords of the Treasury to certain persons removed to London from Dublin and Edinburgh, on the abolition of the local Boards in Scotland and Ireland.
Incidents, being Allowances to superannuated worn-out inferior Officers of Excise (Per Act 52 Geo. III. c. 81 and 82.)	222 5 0	202 17 3	210 12 3	172 7 7¼	
Incident Charges on passing the Accounts of the Receiver-General	2,537 12 0	2,412 19 10	2,355 1 6	3,046 8 2	The payments under this head, in the last year, include the fees and charges on paying money into the Exchequer for five quarters, terminating with the period at which such fees were abolished (10th October 1834) under 4 Will. IV. c. 15.
Pensions to Widows and Children of Seamen who lost their Lives in the Service of the Excise	340 15 2	325 13 8½	305 15 9¾	384 2 0¾	
Sheriffs' Poundage	1,153 1 11	1,075 19 3	1,169 9 9	401 11 9	The amount of duty recovered by extent in the last year was considerably less than in the preceding period.
Short-hand Notes of Exchequer Trials	174 15 8		177 3 0	182 19 0	
Allowance to Crown Prisoners	31 5 7	29 17 8½	24 5 7½	40 7 2½	
Rewards for the Detention of Smugglers, for Informations, &c.	198 0 1¾	731 8 10	773 2 0	313 8 11½	
Housekeeper's Expenses	167 8 5½	161 10 7¾	170 9 0¾	165 10 9¼	
Fees paid to the Officers of the Exchequer and Pipe (per Treasury Warrant)	1,340 12 11	3,130 16 6	2,289 9 11	1,542 6 8	The large payment, in the year ended 5th January 1833, arose from two years' accounts being declared at that period. The year ended 5th January 1834, contains, besides the usual fees on passing accounts, those paid on the appointment of the Commissioners of Inquiry and the reappointment of the Commissioners of Excise.
Removal of Country Officers	2,228 14 8½	2,322 17 7	2,929 12 2¼	2,730 2 0	All officers are removed from one station to another periodically, and since the consolidation of the establishments for England, Ireland, and Scotland, it has been the object of the Board to interchange the officers appointed in the several divisions of the empire as fully as might be consistent with a due consideration for the convenience of individuals: the expense in the several years shows, in some degree, relatively, how far the Board have carried the principle into effect.
Payments on Account of Sales, being the Officers' Share, Expenses, &c.	18,702 13 0½	8,160 9 3½	14,607 13 2	14,446 12 8	These payments are necessarily fluctuating, being dependent on the amount of seizures effected.
Expenses incurred on unproductive Seizures and Searches	656 0 4	197 17 3	84 2 10	1,803 0 7¼	In the last year considerable outstanding advances to witnesses and others, in cases of unproductive prosecutions, were brought to account.
Stamps for the Use of the Revenue	1,779 5 11	1,415 18 2	2,164 1 2	2,194 19 0	The number of stamps used necessarily fluctuates, and the amount of the purchases effected depends upon the stock remaining on hand.
Medical Aid		4 5 6		66 19 0	
Miscellaneous Payments	210 19 7¼	228 16 5¼	136 17 4	62 4 10¼	
Total Civil Department £	797,298 10 1¾	762,863 17 0½	750,982 16 0	748,724 9 5½	

Excise Office, London,
26th December, 1835.

G. A. Cottrell,
First General Accountant.

No. 47.
Expense of Management in the Excise Department, in the Years 1831-2-3-4.
England.

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Appendix No. 48.

An ACCOUNT shewing the Expense of Management in the Excise Department in each of the last four Years, ending 5th January 1835, distinguished under the principal Heads (so far as relates to Scotland).

	Years ending the 5th January												
	1832.			1833.			1834.			1835.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Salaries to Officers on the Establishment .	94,098	8	1	89,621	16	2	87,671	3	7	93,302	13	1	The decrease in the years ended 5th January 1833 and 1834 arose from the discontinuance of officers in consequence of the repeal of the duties on printed cottons and candles. In the year ended 5th January 1835 it was found absolutely necessary to augment the fixed establishment to meet a general increase of business, and also for the better security of the Revenue, by fixing established officers in the survey of maltsters and distillers, in lieu of employing so large a number of assistants or expectants in so important a duty.
Salaries to incidental Officers	10,260	7	0	11,609	16	8	9,284	6	7	8,639	16	11	The permanent establishment of Scotland having latterly been increased, as above stated, a less number of expectants have consequently been required, which has occasioned the diminution under this head of expense.
Salaries and Allowances (temporary) . .	3,251	14	2	2,843	9	6	2,717	1	6½	3,761	12	8¾	In the last year outstanding claims for double duty, performed during a previous period, were brought to account, in consequence of a fresh regulation for the earlier payment of such allowances.
Day-Pay to Weighers, Watchmen, Tide Waiters, Watermen, Sitters, and Boatmen.	7	15	0	5	0	0	4	18	10	2	15	0	
Allowances for special Services and travelling Charges	2,699	5	11	2,771	13	8	3,114	13	4	2,674	19	5	The increase under this head in the year ended 5th January 1834 was principally occasioned by the travelling allowances to a greater number of officers and others, who were employed in the prevention of smuggling, &c.
Sitting Expenses of the Country Officers at the several Places where the Duties are collected	177	12	0	638	2	0	625	4	0	729	3	0	The allowance for sitting expenses has been extended to collectors' clerks in Scotland for the last three years.
Buildings, and Repairs of Buildings. . .	24	3	6	5	15	9	86	12	1½	12	1	10¾	The increase in the year ended 5th January 1834 arose from repairs having been found necessary at the principal office in Edinburgh.
Coals and Candles	158	10	6	189	2	9¾	147	7	5¼	160	8	1¼	
Other Bills	269	19	0½	377	3	2	123	7	1	360	0	3½	The expenses under this head are necessarily fluctuating: in the year ended 5th January 1833 they were increased by a larger payment for gauging instruments, supplied for the use of the officers; and in the last year the fees paid to clerks of justices of the peace for lists of the persons to whom the magistrates' authority for beer licences was granted were included under this head.
Rent of Offices, Rates, Taxes, and Tithes	642	16	4	852	4	8½	931	9	3½	1,116	15	4¼	The rent of apartments provided by the distillers in Scotland for the officers by whom they are surveyed, being now paid by the Revenue, causes the increase in the latter periods of the account.

Law Charges	3,228 3 9½	2,132 19 2	942 15 5½	1,562 4 7½	The law agent's bills for 1834 were not brought to account until the year ended 5th January 1835.
Stationery	5,341 18 10½	5,272 17 11	2,559 12 0½	3,443 9 2	From 5th July 1833 the stationery for the use of the officers in Scotland has been supplied from London, instead of by the King's stationer, as heretofore. In the year ended 5th January 1834 only two quarters' bills were brought to account, and those were proper to the preceding year. The payments in the last year consist of the half-year's bills to 5th July 1833, and also include the sum of £1,045, the value of the stock in hand of the King's stationer, which was purchased by the Revenue.
Postage	2,148 12 7½	2,608 15 3½	1,904 3 4½	1,977 1 2	The abolition of several departments in Edinburgh, and the removal of others, have effected a reduction under this head of payment.
Carriage, Ferryage, &c.	1,047 6 11	2,112 7 4	1,947 12 4½	1,922 16 4½	A regulation by which the incidental payments of this nature made by supervisors and officers are brought to account only once in each year, instead of quarterly, caused the increase stated in the year ended 5th January 1833; and, the supply of stores being made from London instead of Edinburgh, the carriage thereof operates as an addition to these payments.
Superannuation, or retiring Allowances	15,023 3 0	16,218 2 5	13,252 8 3	12,937 0 1	
Deduct Amount arising from Abatement made from Salaries of Officers appointed subsequently to 4th August, 1829	. .	. .	. .	688 17 3	
				12,248 2 10	
Compensation for Offices abolished and Loss of Emoluments	4,752 9 10	4,720 14 7	6,457 11 2	6,071 6 10	The increase chiefly arises from the compensation allowances granted to persons in the comptroller's and auditor's offices in Scotland upon the abolition of those departments.
Incidents, being Allowances to superannuated worn-out inferior Officers of Excise (per Act 52 Geo. III. c. 81 and 82)	229 16 1	180 6 10	172 0 11	181 17 10	
Incidental Charges on passing the Accounts of the Receiver-General	394 14 11	347 18 8	367 4 6	475 15 6	The payments under this head for the year ended 5th January 1835 include the fees and charges for paying money into the Exchequer for five quarters, up to the period of the commencement of the new regulations for paying money into the Exchequer, whereby such fees were abolished.
Pensions to Widows and Children	201 10 9¼	392 10 7¼	384 16 8¼	304 17 5½	
Pensions under Admiralty Regulations to Officers and Seamen of Cruisers, and to their Widows and Relations	570 11 2	404 3 4	312 9 1	325 7 4	
Allowance to Crown Prisoners	511 18 10½	432 9 8	221 17 8	205 9 3	
Expenses incurred on unproductive Seizures and Searches	451 8 2	184 10 2	304 14 2	659 5 1	The number of instances wherein the produce of the prosecution or seizure has been found insufficient to defray the expenses incurred has been greater in the last year.
Rewards for the Detention of Smugglers and for Informations, &c.	. .	20 6 1	50 8 6		
Housekeeper's Expenses	286 19 6	194 14 3	92 7 0½	86 0 8	Since the abolition of the comptroller's and auditor's offices, and the removal of the accountant's and correspondents' departments from Edinburgh, these expenses are considerably reduced.

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AN ACCOUNT shewing the Expense of Management in the Excise Department, &c.—continued.

	Years ended 5th January				
	1832.	1833.	1834.	1835.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Fees paid to Officers of the Exchequer and Pipe (per Treasury Warrant)	154 12 0	56 2 0	20 8 0	1,093 2 8	In the year ended 5th January 1835, the general and cash accounts for four years were passed, whereby the considerable increase in that period was occasioned.
Removal of Country Officers	922 18 0	978 4 4	1,006 15 10½	1,741 16 4½	A greater number of officers were removed from one station to another during the last year, more particularly those engaged in the survey of distilleries.
Stamps for the Use of the Revenue	3 3 2	8 3 1	6 3 9	6 14 6	
Medical Aid	. .	23 10 0	10 14 0	8 13 6	
Miscellaneous Payments	. .	58 15 3	54 17 0	5 13 2	
Totals	146,859 19 2¾	145,261 15 5	134,775 3 8½	143,080 0 2	
CRUISERS.					
Salaries, Pay, and Allowances to Commanders, Mates, and Mariners	2,368 19 5	3,270 8 2	2,519 17 3	2,760 16 9	In the year ended 5th January 1833, five quarters' salary and victualling bills were brought to account, and in the last two years some augmentation to the number of seamen was found necessary.
Victualling Stores, &c.					
Victualling, Fire and Candles	2,091 9 6½	2,804 10 7½	2,193 12 5½	2,379 16 5	
Building, purchasing, and repairing Cruisers and Boats, and Carriage of Stores	1,428 12 11	480 9 4	695 16 5½	530 5 10	
Surgeons and Medical Bills	8 8 0	. .	7 5 10	3 3 0	
Miscellaneous Charges	51 2 11	150 9 6½	220 11 1½	118 9 4½	
Total Cruisers	5,948 12 9½	6,705 17 8	5,637 3 1½	5,792 11 4½	
TOTALS.					
Civil Department	146,859 19 2¾	145,261 15 5	134,775 3 8½	143,080 0 2	
Cruisers	5,948 12 9½	6,705 17 8	5,637 3 1½	5,792 11 4½	
Total	152,808 12 0¼	151,967 13 1	140,412 6 10	148,872 11 6½	

Excise Office, London,
26th December, 1835.

G. A. COTTRELL,
First General Accountant.

Appendix No. 49.

AN ACCOUNT shewing the Expense of Management in the Excise Department in each of the last four Years, ending 5th January 1835, distinguished under the principal Heads (so far as relates to Ireland).

	Years ended 5th January												
	1832.			1833.			1834.			1835.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Salaries to Officers on the Establishment .	74,153	17	2½	73,624	3	2¼	74,295	7	4	75,095	18	3	In the last year it has been found indispensable to make some addition to the number of officers employed in the survey of distilleries.
Salaries to incidental Officers	6,047	7	0½	5,813	0	8	4,802	0	8½	4,557	9	10½	The number of expectants in Ireland has latterly been diminished, in consequence of the duties previously performed by them at distilleries being allotted to more experienced officers.
Salaries and Allowances (temporary) . .	3,490	9	10¼	5,107	6	7½	4,390	2	11	4,229	15	5¾	In the years ended 5th January 1833 and 1834 several English officers were temporarily employed in Ireland in checking the paper duties and investigating frauds committed by paper manufacturers, which necessarily increased the expense under this head.
Allowances for special Services and travelling Charges	755	19	7¼	616	12	2½	545	4	8	720	11	10	The increased amount in the last year arose from its having been found necessary to allow some additional casual charges incurred in attending the collectors on the round, the reduced fixed allowances for sitting expenses having, after a trial during some years, been found inadequate.
Sitting Expenses of the Country Officers at the several Places where the Duties are collected	1,411	11	3	1,306	8	0	1,334	8	0	1,271	13	0	
Building, and Repairs of Buildings . . .	50	14	11	99	19	8½	815	7	3	259	2	1	In the year ended 5th January 1834 an extra expense was necessarily incurred, of about £680, for repairs to the stores at Northwall, and to the Excise and other offices in Dublin; and in the last year about £200 was expended for repairing, &c., the Excise office at Newry.
Coals and Candles	560	18	3¾	613	13	7½	536	17	1¾	433	19	8¼	
Rent of Offices, Rates, Taxes, and Tithes .	4,841	1	6¾	5,647	4	11	4,690	17	0¾	4,547	2	9½	In the year ended 5th January 1833 an arrear of rent was paid for certain premises held by a distiller at Carrickfergus, but which had been under seizure for penalties due from him since the year 1829.
Other Bills	41	4	2½	160	4	5½	75	13	0	89	4	0	
Law Charges	5,706	17	2½	5,813	12	9	6,822	7	9¾	4,572	17	2½	These charges are necessarily fluctuating.
Stationery	684	14	9	66	1	11½	125	6	7	26	12	3½	In the year ended 5th January 1832 £533 was paid in Dublin for paper moulds and permit books, which have since been supplied from London.

No. 49.
Expense of Management in the Excise Department, in the Years 1831-2-3-4.
Ireland.

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AN ACCOUNT shewing the Expense of Management in the Excise Department, &c.—continued.

	Years ended 5th January												
	1832.			1833.			1834.			1835.			
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	
Postage	2,151	4	5½	2,339	3	3½	2,308	3	1	2,394	13	6½	In the last year the number of documents transmitted to and from Ireland has increased.
Carriage, Ferryage, &c.	815	0	3½	862	5	1	799	4	4	956	5	2½	
Superannuation or retired Allowances	15,086	19	4¼	18,446	18	1¼	17,037	14	1½	16,078	17	6¾	
Deduct Amount arising from Abatement made from Salaries of Officers appointed subsequently to the 4th August 1829	. .			. .			. .			827	12	5	
										15,251	5	1¾	
Allowances for Offices abolished	24,288	14	6	22,854	14	7¾	20,614	3	8¼	20,647	8	11¾	
Pensions to Widows and Children	1,191	12	7¼	1,165	16	7¼	1,176	9	11¾	1,019	15	11¼	
Sheriff's Poundage	. .			. .			. .			18	5	9	
Allowance to Crown Prisoners	. .			91	1	9	93	11	0	49	19	6	
Housekeeper's Expenses	421	4	8¼	382	16	2	433	3	4	504	4	8¾	
Removal of Country Officers	876	1	10½	666	15	7¾	877	13	10¾	840	14	1¼	
Charity Pensions	1,572	4	3	1,761	15	4	1,536	1	10¾	1,625	8	2¼	
Expenses of Revenue Police	25,894	11	8	30,418	12	11¼	35,010	16	11	39,015	5	7¼	A considerable increase of this force has at different periods been found necessary for the more effectual suppression of illicit distillation.
Expenses of suppressing illicit Distillation	2,938	1	5¼	3,944	11	0¼	1,074	0	6¾	3,858	14	8½	The temporary suspension of rewards to the police force on seizures, which it has since been found necessary to discontinue, operated in the reduction of these payments in the year ended 5th January, 1834.
Payments on Account of Seizures, being the Officers' Shares, Expenses, &c.	8,888	0	4¼	7,504	1	3¼	8,073	6	2	2,323	12	6¼	In assimilating the practice with respect to seizures in Ireland as far as possible with that of the other parts of the United Kingdom an alteration has been made in the mode of stating these payments. The amount for the last year exhibits only the sums paid out of the Revenue, but in the previous years the gross sums paid out of the produce of the seizures were also included.
Medical Aid	10	17	10	31	7	4	37	0	0	93	2	0	
Stamps for the Use of the Revenue	2	4	0	0	9	0	1	15	11				
Total Civil Department £	181,881	13	2¾	189,338	16	3½	187,506	17	4½	184,403	2	5	

Excise Office, London,
26th December, 1835.

G. A. Cottrell,
First General Accountant.

Appendix No. 50.

EXCISE, UNITED KINGDOM.

No. 50.

Excise Duties repealed since the Peace, &c.

AN ACCOUNT of all Excise Duties which have been repealed since the Peace, specifying, in each instance, the gross Receipt of such Duty in the Year preceding that in which the Repeal took place, and the total Amount of Reductions in the Excise Establishment, both as regards Number of Officers and Expense, which were effected in consequence of such Repeal; distinguishing the total Number of each Class of Officers reduced, and the total Amount of their Salaries; stating also, whether any of such Officers were placed upon the Redundant List of the Excise to be again brought into employment as vacancies occurred, or whether all of such Officers were permanently placed upon the Superannuation List of the Department.

Year in which Repealed.	Duties Repealed.	Gross Receipt in Year preceding Repeal.	Reduction in the Establishment.		
			Total Number of each Class of Officers.	Class.	Total Amount of their Salaries.
		£. s. d.			£. s. d.
1816	Malt War Duty, being a Reduction of 2s. per bushel from the rate previously charged	2,820,000 0 0	1	Accomptant	170 0 0
	Licences to Retail Dealers of Plain Aquavitæ, Scotland	17,000 0 0			
1822	Malt Annual Duty, being a reduction of 1s. per bushel from the rate previously charged	1,429,000 0 0	1	Accomptant	210 0 0
1825	Salt Duty — 1823, reduced 13s. per bushel	1,406,000 0 0	2	Accountants	310 0 0
			2	Supervisors	400 0 0
			166	Officers	16,140 0 0
			17	Assistants	1,365 0 0
			6	Permit Writers	510 0 0
			2	Export Officers	177 10 0
			1	Boatman	60 0 0
	1825, the remaining 2s. per bushel repealed	389,000 0 0	196		18,962 10 0
1826	Printed Silks	21,700 0 0	5	Officers	500 0 0
	Tawed Sheep and Lamb Skins, and Kid Skins	12,100 0 0			
	Wire	8,800 0 0	1	Assistant	90 0 0
1830	Hides and Skins — 1822, reduced one-half	328,000 0 0	1	Accountant	200 0 0
			2	Supervisors	400 0 0
			1	Surveyor	150 0 0
			2	Principal Officers	230 0 0
			22	Officers	2,200 0 0
			1	Assistant	85 0 0
	1830, remainder repealed	411,000 0 0	1	Assist. Export Surveyor	97 10 0
			30		3,362 10 0
1830	Licences to Tanners, Tawers, Curriers, Oil Dressers, and Makers of Vellum and Parchment	22,000 0 0			
	Beer	3,110,000 0 0	1	General Accountant	400 0 0
			6	Accountants	1,100 0 0
			5	Supervisors	1,000 0 0
			212	Officers	21,200 0 0
			1	Assistant	90 0 0
			3	Assistants	255 0 0
	Cyder and Perry — 1826, reduced 3d. per gallon £27,000				
	1830, remainder repealed £25,000	52,000 0 0	228		24,045 0 0
1831	Printed Cottons	2,104,000 0 0	1	General Accountant	330 0 0
			2	Accountants	280 0 0
			1	Supervisor	200 0 0
			1	Collector's Clerk	115 0 0
			114	Officers	11,400 0 0
			7	Assistants	595 0 0
			1	Export Surveyor	200 0 0
			1	Ditto	185 0 0
			1	Ditto	48 15 0
			5	Export Officers	468 2 6
			14	Ditto	1,242 10 0
			148		15,064 7 6
1831	Licences to Calico Printers	4,000 0 0			
1832	Candles	477,000 0 0	2	Accountants	310 0 0
			1	Receiver	100 0 0
			14	Supervisors	2,800 0 0
			1	General Surveyor	230 0 0
			6	Surveyors	840 0 0
	Licences to Makers of Candles	6,500 0 0	11	Principal Officers	1,265 0 0
			167	Officers	16,700 0 0
			4	Assistants	360 0 0
			1	Assistant	85 0 0
			207		22,690 0 0

No. 50.

Excise Duties repealed since the Peace, &c.

An Account of all Excise Duties which have been repealed since the Peace, &c.—continued.

Year in which Repealed.	Duties Repealed.	Gross Receipt in Year preceding Repeal.	Reduction in the Establishment. Total Number of each Class of Officers.	Class.	Total Amount of their Salaries.
		£. s. d.			£. s. d.
1833	Tiles	34,000 0 0			
1834	Stone Bottles	4,200 0 0			
1834	Starch	117,000 0 0	5	Officers	500 0 0
			2	Assistants	180 0 0
1834	Sweets: 1817, reduced 16s. 4d. per barrel £4,000; 1826, reduced 6s. per gal. 6,000; 1834, remainder repealed 2,700	12,700 0 0	7		680 0 0
	By general arrangements effected in consequence of the Repeal of the Duties on Leather, Beer, Printed Cottons, and Candles, further Reductions have been made, viz.	. . .	1	Collector	450 0 0
			3	Collectors	1,050 0 0
			4	Clerks	560 0 0
			4	Supernumeraries	208 0 0
			1	Permit Writer	90 0 0
			6	Permit Writers	510 0 0
			1	Warehouse-keeper	276 18 6
			1	Port and Export Surveyor	185 0 0
			2	Export Officers	177 10 0
			23		3,507 8 6

Note.—With the exception of twenty-five officers permanently superannuated in consequence of age or infirmities, the whole of the above officers, on being dropped, were placed upon the Redundant List of Excise, and again brought into employment as vacancies occurred instead of appointing fresh persons.

ABSTRACT.

	Number of Persons.	Amount of Salaries.
		£. s. d.
Malt War Duties	1	170 0 0
Licences to Retail Dealers of Plain Aquavitæ in Scotland		
Malt Annual Duty	1	210 0 0
Salt Duty	196	18,962 10 0
Printed Silks	5	500 0 0
Tawed Sheep and Lamb Skins, and Kid Skins		
Wire	1	90 0 0
Hides and Skins: reduced in 1822; repealed in 1830	30	3,362 10 0
Licences to Tanners, Tawers, Curriers, Oil Dressers, and Makers of Vellum and Parchment		
Beer, Cyder, and Perry	228	24,045 0 0
Printed Cottons	148	15,064 7 6
Licences to Calico Printers		
Candles, and Licences to Makers of Candles	207	22,690 0 0
Tiles, Stone Bottles, Starch, and Sweets	7	680 0 0
By General Arrangements in consequence of the Repeal of Duties	23	3,507 8 6
	847	89,281 16 0

Note.—The repealing Acts have, in some cases, succeeded each other so closely, that before the new schemes, consequent upon the repeal of a particular duty, could be laid out and carried into effect, it has become necessary to re-organize them in anticipation of further reductions of the same nature. An attempt has, however, been made to shew the amount of reduction proper to each head of duty; but the return cannot be relied on as perfectly accurate in this respect, although it exhibits correctly the aggregate diminution of establishments caused by the repeal of duties in the period in question.

Excise Office, London,
30th Nov. 1835.

W. T. Thornton,
Clerk of the Securities.

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Appendix No. 51.

A RETURN of all New Appointments to any Situations in the Excise (exclusive of Expectants) in each of the last five Years ended 5th January, 1835, specifying in each case the Name, Office, by whom appointed, and Amount of Salary and Emoluments.

No. 51.

New Appointments in each of the last five Years ended 5th January, 1835.

Name.	Office.	By whom appointed.	Salary and Emoluments.
			£. s. d.
1831.			
George Lankester	6th Clerk, Security Office	Treasury	90 0 0
Arthur H. Plunkett	10th Clerk, Solicitor's Office	ditto	90 0 0
1832.			
John Atkinson Argles	Clerk, Receiver-General's Office	Treasury	80 0 0
1833.			
William Workman	Messenger, Solicitor's Office	Treasury	60 0 0
1834.			
Edward Alexander Vandome	Watchman, Chief Office	Treasury	50 0 0
The Hon. George Walpole	Comptroller of the Cash	ditto	600 10 0
William Young	Porter at the Gate	ditto	50 0 0
George Poulton	2d Clerk, Registrar's Office	Registrar	110 0 0
William Terry	Porter at the Gate	Treasury	50 0 0
1835.			
William Goodjohn	Watchman, Chief Office	Treasury	50 0 0
Charles Powis	Clerk, Receiver-General's Office	ditto	90 0 0
Henry M'Farlane	Watchman, Chief Office	ditto	50 0 0
John Holmes Dwelly	9th Clerk, Solicitor's Office	ditto	90 0 0
John Binns	Permit Writer, Liverpool	ditto	85 0 0
William Haynes	Permit Writer, Oxford	ditto	85 0 0
John Pallett	Permit Writer, Exeter	ditto	85 0 0
Thomas Thompson	Permit Writer, London	ditto	90 0 0
David Lodge	Permit Writer, Liverpool	Board	85 0 0
William Young	Watchman, Port of London	Treasury	34 0 0 2s. per day when employed.
George Roope	Permit Writer, London	Board	90 0 0
Benjamin B. Hooper	Ditto	Treasury	90 0 0
Joseph Izzard	Ditto	Board	90 0 0
William Daly	Ditto	ditto	90 0 0
Thomas Baker	Ditto	ditto	90 0 0
John Marshall	Permit Writer, Port of London	ditto	90 0 0
William Law	Ditto	ditto	90 0 0
James Brittain	Permit Writer, Leeds	ditto	85 0 0
George Boyd Bowater	Export Officer, Liverpool	ditto	88 15 0
George Guthrie	Watchman, Chief Office	ditto	50 0 0
Hammel Ingold Strutt	Permit Writer, London	ditto	90 0 0
William Seton Maitland	Ditto	Treasury	90 0 0
George Perrott	Ditto	ditto	90 0 0
William A. Marshall	10th Clerk, Solicitor's Office	Board	90 0 0
Thomas Barnard	Permit Writer, London	Treasury	90 0 0
Andrew Oppenhagen	Permit Writer, Port of London	ditto	90 0 0
George Sleigh	Permit Writer, London	ditto	90 0 0
James Fitzsimons	Ditto	ditto	90 0 0
Henry Gunton	Permit Writer, Norwich	ditto	85 0 0
William Adams Moore	Export Officer, Newcastle	ditto	88 15 0
Philip Nind	Permit Writer, Southampton	ditto	85 0 0
Samuel Page	Permit Writer, Newcastle	ditto	85 0 0
Thomas Humphreys	Permit Writer, Liverpool	Board	85 0 0
John Meagle	Permit Writer, Dublin	ditto	85 0 0
Owen Lloyd	Permit Writer, Galway	ditto	85 0 0
Archibald C. Ogilvie	Permit Writer, Belfast	ditto	85 0 0
Matthew Robins Sanderson	8th Accountant Scotch Branch	Treasury	130 0 0
James Wharton Harper	9th ditto	ditto	100 0 0
David Thornton	10th ditto	ditto	80 0 0
William Stewart	Mate of the Chichester Excise Cutter	Board	60 0 0 2s. 6d. per day Victualling.
Donald M'Lean	Permit Writer, Edinburgh	Treasury	85 0 0
John Cook	Permit Writer, Aberdeen	Board.	85 0 0
George Evans	Sample Drawer, Port of London	ditto	87 15 0
Robert Whittlestone	Permit Writer, London	Treasury	90 0 0
Thomas Adams	Assistant Sorter of Old Books	ditto	80 0 0

Excise Office, London,
9th September 1835.

Wm. E. Gowland,
Assistant Clerk of the Securities.

Appendix No. 52.

No. 52.

New Appointments in the Year ending 5th January, 1836.

A RETURN of all New Appointments to any Situations in the Excise (exclusive of Expectants) for the Year ending 5th January, 1836, specifying in each case the Name, Office, by whom appointed, and Amount of Salary and Emoluments.

Name.	Office.	By whom appointed.	Salary and Emoluments.		
			£.	s.	d.
Robert Pinck	Permit Writer, Port of London	Board	90	0	0
William M. H. Church	10th Clerk, Secretary's Office	ditto	100	0	0
James Cummins	Permit Writer, Hull	Treasury	85	0	0
Augustus Lingham	Permit Writer, Liverpool	Board	85	0	0
John Chubb	5th Clerk, Correspondent's Office	ditto	110	0	0
Hugh Tweedy	Accountant	ditto	80	9	0
Joseph Spencer	Ditto	ditto	80	0	0
Joseph Geo. E. Le Guay	Ditto	ditto	80	0	0
Isaac William Hart	Ditto	Treasury	80	0	0
James Young	Permit Writer, London	Board	90	0	0
Benjamin John Elmy	Permit Writer, Rochdale	ditto	85	0	0
John Brown	Permit Writer, Worcester	Treasury	85	0	0
Thomas M. Ward	Accountant	ditto	80	0	0
Matthew Forster	Ditto	Board	80	0	0
John S. Forster	Permit Writer, Manchester	ditto	85	0	0
Charles Dunn	Permit Writer, Portsmouth	ditto	85	0	0
Joseph D. Sewell	Permit Writer, Manchester	Treasury	85	0	0
William W. L. Cowley	Accountant	ditto	80	0	0
David Biddle	Permit Writer, London	ditto	90	0	0
Francis Stevens	6th Clerk, Security Office	ditto	90	0	0
John Craig	Export Officer, Newcastle	ditto	88	15	0
Richard Milner	Permit Writer, Liverpool	ditto	85	0	0
Archibald Lawrie	Permit Writer, Port of London	ditto	90	0	0
Grove Carter	Permit Writer, London	Board	90	0	0
Henry Percivall	Accountant	Treasury	80	0	0
John Cochrane	Permit Writer, London	Board	90	0	0
John Walter Jesse	Accountant	ditto	80	0	0
George Nixon	Permit Writer, Chester	Treasury	85	0	0
George Johns	Permit Writer, Ulverstone	Board	85	0	0
John Fulcher	Permit Writer, London	Treasury	90	0	0
Thomas Wells	Permit Writer, Bolton	ditto	85	0	0
Charles Buck	Permit Writer, Manchester	ditto	85	0	0
James Holt	Permit Writer, Nottingham	ditto	85	0	0
James Rawlins	Yard-keeper	Board	50	0	0
Charles Edward Jesse	Permit Writer, Sligo	ditto	85	0	0
Samuel Hanson	Permit Writer, York	Treasury	85	0	0
Mort Flanagan	Permit Writer, Londonderry	ditto	85	0	0
Benjamin Levett	Fire-lighter, Chief Office	ditto	60	0	0
Benjamin Malley	Export Officer, London	Board	93	12	6
Michael Welch	Permit Writer, Leeds	Treasury	85	0	0
Samuel Dick Fleming	Clerk to Comptroller-General	ditto	90	0	0
Robert William Lovell	Watchman, Chief Office	ditto	50	0	0

Excise Office, London,
6th January, 1836.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 53.

No. 53.
Officers who g
Bond, and Amou
Security.

A RETURN of the Number of Officers in the Department of the Excise who give Bond, with the Amount of Security entered into by each.

Station.	Number of Officers.	Amount of Bond.
CHIEF OFFICE.		£.
Secretary	1	2,000
Correspondent	1	500
Assistants	8	500
Clerks	5	500
Registrar	1	2,000
Messengers	6	500
Doorkeepers	3	500
Porter at the gate	1	200
Yard-keeper	1	200
Watchmen	9	200
Fire-lighters	10	200
General Accomptants	6	1,000
Accomptants	42	500
Receiver-General	1	40,000
First Clerk	1	5,000
Second Clerk	1	3,000
Clerks	5	1,000
Receiver	1	2,500
Ditto	1	1,500
Receivers	2	1,000
Bill-man	1	1,000
Comptroller of the Cash	1	20,000
Clerks	2	3,000
Clerk of the Securities	1	2,000
Assistant	1	500
Clerks	6	500
Storekeeper	1	2,000
Clerks	5	500
Porters	4	200
Warehouse-keeper for Seized Goods	1	500
First Assistant	1	200
Second Assistant	1	200
Inspector of Permit Printing Paper	1	2,000
Ditto of the Rooms	1	300
Chief Permit Examiner	1	500
Permit Examiners	18	300
Clerk of the Diaries	1	500
Assistants	3	500
Clerk of the Diaries for Scotland and Ireland	1	500
Surveying-General-Examiners	48	3,000
Examiners	62	1,000
Sorter of old Books	1	200
Assistant	1	200
PORT OF LONDON.		
Port Surveyor	1	2,000
Port Gaugers	2	1,000
Port Officers	5	500
Port Permit Writers	8	500
Ditto	8	200
Sample Drawer	1	500
Coast Waiters	2	200
Watermen	2	200
Watchmen on the Quays	14	200
Export Surveyors	2	300
Assistant Export Surveyors	2	300
Officers	33	200
Inspector-General of Inland Duties on Tea, &c.	1	1,000
Assistant	1	500
Surveyors	2	500
Permit Writers	31	200
LONDON SURVEYING OFFICERS.		
General Surveyors	9	500
Surveyors	42	300
Town Examiners	8	300
Principal Officers	84	200
Officers	150	200
Assistants	82	200
Permit Surveyors		
Principal Permit Writers	11	500
Permit Writers	127	200
Carried forward	897	

Station.	Number of Officers.	Amount of Bond.
Brought forward	897	
COUNTRY ESTABLISHMENT.		£.
Collectors	55	5,000
Supernumerary Collectors	2	5,000
Supernumeraries	54	200
Supervisors	317	1,000
Foot-walk Officers	1,042	200
Ride Officers	1,529	200
Assistants	91	200
Permit Writers	103	200
Expectants	136	200
OUT-PORTS.		
Port Surveyor	1	2,000
Port Gauger	1	1,000
Ditto	1	500
Port Permit Writers	4	500
Ditto	1	200
Port and Export Officer	1	500
Export Surveyor	1	300
Assistant Export Surveyor	1	300
Export Officers	16	200
SCOTLAND.		
General Accomptant	1	1,000
Accomptants	10	500
COUNTRY ESTABLISHMENT.		
Collectors	16	5,000
Supernumeraries	15	200
Supervisors	76	1,000
Foot-walk Officers	305	200
Ride Officers	306	200
Assistants	41	200
Permit Writers	21	200
Expectants	100	200
CUTTERS.		
Commanders	2	500
Commander of a Boat	1	200
Mates	3	200
Deputed Mariners	5	200
IRELAND.		
General Accomptant	1	1,000
Accomptants	12	500
Correspondent for Ireland and Scotland	1	500
Assistants to ditto	15	500
Warehouse-keepers	2	500
Assistants	3	200
COUNTRY ESTABLISHMENT.		
Collectors	21	5,000
Supervisors	78	1,000
Foot-walk Officers	202	200
Ride Officers	201	200
Supernumeraries	21	200
Assistants	60	200
Permit Writers	31	200
Warehouse-keeper and Export Officer	1	200
Expectants	34	200
Inspectors of Revenue Police	2	200
Lieutenants ditto	70	200
Supernumerary ditto	4	200
Total	5,914	

Excise Office, London,
8th Dec. 1835.

W. T. Thornton,
Clerk of the Securities.

APPENDIX No. 54.

A RETURN of the Number of Letters issued from the Secretary's and Correspondent's Departments, of the Number of Reports to the Treasury, of the Number of Commissioners, and of the Number of Persons employed in the Secretary's and Correspondent's Offices, in each of the Years 1780, 1790, 1797, 1815, 1825, and 1834.

		1780	1790	1797	1815	1825	1834	Observations.
Letters issued from Secretary's and Correspondent's Departments, exclusive of Treasury Reports	England	11,985	13,022	17,345	32,881	33,523	30,284	The whole of the correspondence in Scotland appears to have been conducted at all times through one department, and in Ireland the department was not divided into Secretary's and Correspondent's branches until the year 1824, previously to which all letters in that country were issued from the same department. In this Return, therefore, the letters issued from the Secretary's and Correspondent's Departments are united under the same head, with the exception of reports to the Treasury. The extraordinary issue of letters from the Correspondent's Department in the year 1825, amounting to 48,712, arose from the great issue of General Orders requisite upon affecting the arrangements resulting from the consolidation of the Boards; the number of letters issued in the following year (1826) was 32,878.
	Scotland	1,033	1,568	1,636	5,451	16,218	10,692	
	Ireland	2,560	5,890	6,450	11,981	48,712	23,931	
	Totals	15,578	20,480	25,431	50,313	98,453	64,907	
Treasury Reports	England	33	87	182	631	1,125	1,011	In Ireland, previously to the consolidation of the Boards in 1823, the correspondence with the Lord Lieutenant was considered of the same nature as correspondence with the Treasury, and has been included in this return accordingly.
	Scotland	22	39	64	144			
	Ireland	125	86	85	373			
	Totals	180	212	321	1,148	1,125	1,011	
Number of Commissioners and Assistant Commissioners (the Local Commissioners in Edinburgh and Dublin being styled in the Consolidation Act Assistant Commissioners).	England	9	9	9	9	17	7	Previously to 1806 the Revenues of Customs and Excise in Ireland were collected by one Board; the numbers of which are given, but the exact number of Commissioners appropriated to the management of the Excise cannot be ascertained.
	Scotland	5	5	5	5			
	Ireland	7	9	9	7			
	Totals	21	23	23	21	17	7	
Number of Persons employed in the Secretary's and Correspondent's Departments	England, Secretary's	4	6	6	7	19	..	See explanatory observations respecting the union of the Secretary's and Correspondent's Departments in Scotland and Ireland, under the head of 'Observations on the Number of Letters issued as above.'
	England, Correspondent's	7	11	11	14	14	14	
	Scotland, Secretary's	3	4	4	7	9	6	20
	Scotland, Correspondent's							
	Ireland, Secretary's	10	11	12	25	8	..	
	Ireland, Correspondent's					12	10	
	Totals	24	32	33	53	62	50	

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Appendix No. 54 *a*.

No. 54 *a*.
Letters issued from the Correspondent's Office in 1835.

A RETURN of the Number of Letters issued from the Correspondent's Office (for England) in the Year 1835.

	Number.
England—Year 1835	30,304

Excise Office, London,
2d April, 1836.

G. A. Cottrell,
First General Accountant.

Appendix No. 55.

No. 55.
Removals of Officers, Expense of.

A RETURN of the Total Amount of the Actual Expenses incurred in the Removal of Country Officers from one Station to another, for each of the six Years ending 5th January, 1836, shewing the Total Number of Officers removed.

Years ending 5th January.	The United Kingdom.	
	Expenses of the Removal of Country Officers.	Number of Officers removed.
	£. s. d.	
1831	1,752 19 2	589
1832	4,027 14 7	764
1833	3,967 17 6	839
1834	4,814 1 11	1,085
1835	5,312 12 5¾	1,271
1836	3,832 8 8	1,027

Excise Office, London,
2d February, 1836.

G. A. Cottrell,
First General Accountant.

Appendix No. 56.

No. 56.
Expectants employed in each of the five Years ended 5th January, 1835.

A RETURN of the Total Number of Expectants employed in each of the six Years ended 5th January, 1836, with the Total Amount of their Salary and Emoluments in each Year.

Years ended 5th January.	The United Kingdom.		
	Greatest number of Expectants employed at any one time.	Least number of Expectants employed at any one time.	Amount of Salary and Emoluments actually paid to Expectants on the Establishment.
			£. s. d
1831	627	589	45,735 0 8
1832	595	494	38,177 0 8¾
1833	471	393	33,883 2 11
1834	416	359	29,512 0 2
1835	382	338	26,794 13 3½
1836	380	343	26,243 14 11

Note.—The fixed salary of expectants being only £50 a-year, with a further allowance at the rate of £30 when employed, the total of salary and emoluments actually paid in any one year will never fully amount to the entire £80 per head, unless each expectant should be fully employed during the whole of the year, which does not, in point of fact, ever occur.

Excise Office, London,
3d February, 1836.

G. A. Cottrell,
First General Accountant.

Appendix No. 57.

A RETURN of the Number of Solicitors of Customs, and of the Establishment of their Office, as well as of their Assistant Solicitors in Scotland and Ireland, with the Salaries and Emoluments enjoyed by each as well as by the Clerks respectively: also a Return of all Law Expenses in 1834.

Names.	Situation.	Salaries.	Further Salaries to present Possessors.	Emoluments arising from Discount on Stamps, and such charge as is made by Stationers, for Parchment used in the Office for Deeds, for engrossing and drawing plans on Leases, for copying Briefs, &c., after the usual hours of business, for service of Informations, Writs of Subpœna, &c.	Sums paid for Journeys to the Assizes and on other public business, and for Subsistence to the parties.	Law Expenses in the Year 1834.
				£. s. d.	£. s. d.	£. s. d.
Joseph Green Walford, Esq.	Solicitor	2,000	£500 more to make up the salary £2,500, provided the Fees upon Brief Sheets do not amount in the year to that sum, which they never do.	. . . . .	89 17 0	4,832 11 8
Samuel Thackeray, Esq.	Assistant Solicitor in London	1,000	£100	. . . . .	238 9 0	N.B. Part of the expenses of witnesses attending trials was paid by the collectors at the out-ports.
Mr. Rutherford	1st Clerk ditto . .	400	. . . .	. . . . .	127 19 8	
Mr. Bullock.	2d ,, ,, . .	350	. . . .	24 4 0	9 11 6	£6,822. 18*s.* 10*d.* was received by way of penalties, costs, &c., in this year; the costs, which amounted to £1,208. 2*s.* 8*d.*, were paid back by defendants in liquidation of the above sum of £4,832. 11*s.* 8*d.*
Mr. Cooke	3d ,, ,, . .	300	. . . .	. . . . .		
Mr. Potbury	4th ,, ,, . .	250	. . . .	9 14 6		
Mr. Tew	5th ,, ,, . .	150	£25	34 7 6		
Mr. Philip Beverley . . .	6th ,, ,, . .	130	. . . .	57 10 0	5 10 6	
Mr. Penn	7th ,, ,, . .	100	£10	43 7 6		
Mr. Richard Beverley . .	8th ,, ,, . .	90	£10	68 16 5	63 2 6	
Henry Sabine	Messenger	75	. . . .	29 1 11		
William Webb	Ditto	75	. . . .	20 10 0		
				N.B. These are quite uncertain, depending on the quantum of business.		
W. H. Sandys, Esq. . .	Solicitor in the Courts of Session and Justiciary, and Legal Adviser in all matters connected with Scotch Law	80	. . . .	Bills of Law Charges for proceedings in the Courts, and for preparing Deeds, to which the Commissioners of Customs are parties.	. . .	£19. 12*s.* 2*d.*
David Robertson, Esq. .	Assistant Solicitor in Scotland	400	. . . .	. . . . .	. . .	£88. 6*s.* 1*d.* N.B. £46. 2*s.* 8*d.* was received back from defendants.
Latham Blacker, Esq. .	Assistant Solicitor in Ireland	500	. . . .	. . . . .	87 2 0	£659. 5*s.* 4*d.*
Mr. Murphy	1st Clerk ditto . .	150	. . . .	. . . . .	3 1 0	
Mr. Dance	2d ,, ,, . .	100				

Appendix No. 58.

A RETURN shewing the Amount paid for Officiators for the Year 1834, distinguishing the several Classes.

	England.	Scotland.	Ireland.	The United Kingdom.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Established Officers, officiating by doing double Duty in cases of Illness, on Vacancies, pressure of Business, &c., when no Expectants are available	7,533 10 $3\frac{3}{4}$	2,038 1 $10\frac{1}{2}$	1,670 17 $5\frac{1}{2}$	11,242 9 $7\frac{3}{4}$
Dropped Officers ditto ditto	597 12 $5\frac{1}{2}$	248 18 5	90 5 $10\frac{3}{4}$	936 16 $9\frac{1}{4}$
Portion of Expectants' and Supernumeraries' Salaries paid only when employed	5,936 5 $5\frac{1}{4}$	3,741 9 2	2,167 16 $3\frac{1}{4}$	11,845 10 $10\frac{1}{2}$
Persons not on the Establishment employed in cases in which the Services of Persons on the Establishment are not available*	3,901 10 $5\frac{1}{2}$	546 17 8	370 0 $7\frac{1}{2}$	4,818 8 9
Totals	17,968 18 8	6,575 7 $1\frac{1}{2}$	4,299 0 3	28,843 6 $0\frac{1}{2}$

Excise Office, London,
26th January, 1836.

G. A. Cottrell,
First General Accountant.

* The greatest proportion of the expenditure under this head arises from the employment in the country of persons to make out those Licences which are renewable at stated periods, a duty which, from the great number of Licensed Traders, cannot be performed by the established Officers; and in London, to assist in taking account, and keeping custody of the cargoes of Tea.

Appendix No. 58 *a*.

A RETURN of the Number of Officers and Clerks who have been re-appointed from the Reduced List in each of the last five Years, ended 5th January, 1836.

	Number of Officers and Clerks re-appointed from the Reduced List.
Years ending 5th January, 1832	180
1833	214
1834	54
1835	38
1836	59
Total	545

Excise Office, London,
17th May, 1836.

W. T. Thornton,
Clerk of the Securities.

No. 59.

AN ACCOUNT of the Gross and Net Receipt of the Revenue of Excise in England,

	YEARS.									
	1825		1826		1827		1828		1829	
	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.
	£	£	£	£	£	£	£	£	£	£
Auctions	316,090	311,342	227,059	222,118	251,835	247,262	249,476	245,534	226,016	222,172
Bricks (and Tiles to 20th May 1833)	605,678	601,814	450,512	444,748	366,808	360,959	355,192	348,105	363,480	354,658
Glass	861,809	526,543	774,085	561,970	747,964	511,261	793,474	509,093	729,239	546,651
Hops	212,160	208,992	102,735	101,750	442,842	441,463	272,874	260,579	245,025	242,658
Licences	541,730	541,633	626,449	626,368	572,188	572,110	593,380	593,305	599,070	599,016
Malt	3,597,913	3,596,493	3,806,897	3,750,716	3,004,562	3,003,246	4,134,471	4,133,613	3,368,476	3,365,084
Paper	618,311	580,523	503,562	464,793	590,552	550,536	651,568	611,748	607,836	569,301
Soap	1,193,778	1,059,890	1,141,489	1,035,397	1,232,486	1,078,961	1,271,471	1,085,010	1,217,679	1,028,180
Spirits, British	2,112,248	2,111,893	1,994,874	1,993,882	1,800,051	1,800,023	2,110,178	2,110,161	2,036,411	2,029,199
Vinegar	50,337	49,957	25,104	24,989	23,931	23,931	23,665	23,665	21,661	21,661
Duties repealed.	10,110,054	9,589,080	9,652,766	9,226,731	9,033,219	8,589,752	10,455,749	9,920,813	9,414,893	8,978,580
Hides, 5th July 1830	385,454	366,262	322,702	307,777	324,233	307,571	345,449	330,497	324,928	312,030
Beer, 10th October 1830	3,508,729	3,467,941	3,334,595	3,303,615	3,175,630	3,133,355	3,233,048	3,182,073	3,034,466	2,981,500
Cyder, 10th October 1830	33,910	31,227	29,553	28,126	26,844	26,818	37,220	37,220	24,998	24,981
Printed Goods, 1st March 1831	1,661,576	133,280	1,274,517	353,025	1,706,792	474,324	1,712,710	409,747	1,568,847	305,709
Candles, 1st January 1832	455,520	450,249	453,066	448,788	465,798	461,223	478,859	473,568	472,443	467,192
Stone Bottles, 14th Aug. 1834	4,978	4,508	4,696	4,156	3,824	3,280	3,828	3,349	3,955	3,372
Starch, 10th October 1834	80,643	75,321	77,676	72,340	91,141	84,684	95,192	86,755	75,251	67,360
Sweets, 10th October 1834	5,316	5,316	3,601	3,601	3,443	3,443	2,288	2,288	2,428	2,428
Tea, transferred to Customs 22nd April 1834	3,527,364	3,527,364	3,291,817	3,291,817	3,263,432	3,263,200	3,177,179	3,177,179	3,321,721	3,321,721
Repayments on Articles above the Receipt.	19,773,544	17,650,548	18,444,989	17,039,976	18,094,356	16,347,650	19,541,522	17,623,489	18,243,930	16,464,873
Beer	..	..	..	..	..	..	..	..	..	..
Candles	..	..	..	..	..	..	..	..	..	..
Cyder	..	..	..	..	..	..	..	..	..	..
Hides	..	..	..	..	..	..	..	..	..	..
Pepper	..	..	..	11	..	..	..	..	..	..
Printed Goods	..	..	..	..	..	..	..	..	..	..
Starch	..	..	..	..	..	..	..	..	..	..
Stone Bottles	..	..	..	..	..	..	..	..	..	..
Salt	..	..	..	..	..	..	..	17	..	..
Foreign Spirits	..	..	..	3	..	..	..	..	..	..
Wine	..	831,832	..	953	..	68	..	19	..	..
Wire	..	..	..	..	..	11	..	..	..	..
				967		79		36		
		16,818,716		17,039,009		16,347,571		17,623,453		
Law Costs recovered	..	..	..	..	..	..	..	..	..	..
Fines and Forfeitures	33,892	33,892	16,140	16,140	15,427	15,427	961	961	..	..
	19,807,436	16,852,608	18,461,129	17,055,149	18,109,783	16,362,998	19,542,483	17,624,414	18,243,930	16,464,873
Deduct Charges of Management	..	889,995	..	857,310	..	846,479	..	829,162	..	822,070
Net Produce	..	15,962,613	..	16,197,839	..	15,516,519	..	16,795,252	..	15,642,803
Other Payments	..	59,629	..	68,116	..	23,658	..	32,654	..	31,409
		15,902,984		16,129,723		15,492,861		16,762,598		15,611,394

	YEARS.										
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835
	£	£	£	£	£	£	£	£	£	£	£
Gross Receipt	19,807,436	18,461,129	18,109,783	19,542,483	18,243,930	17,420,714	14,323,298	14,370,008	14,287,488	12,303,650	10,861,182
Net Receipt	16,852,608	17,055,149	16,362,998	17,624,414	16,464,873	15,456,713	13,093,123	13,760,485	13,619,429	11,765,581	10,255,486
Charges of Management	889,995	857,310	846,479	829,162	822,070	840,101	797,298	762,863	750,982	748,724	738,812
Other Payments*	59,629	68,116	23,658	32,654	31,409	27,449	22,674	22,256	21,679	16,988	15,695
Net Produce	15,902,984	16,129,723	15,492,861	16,762,598	15,611,394	14,589,163	12,273,151	12,975,366	12,846,768	10,999,869	9,500,979

* OTHER PAYMENTS.

	YEARS.										
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835
	£	£	£	£	£	£	£	£	£	£	£
Warehousing Department	14,779	..	..	..	..	..	..	..	..	..	..
Navy for Revenue Cruisers	27,683	..	..	..	..	..	..	..	..	..	..
Pensions	14,000	13,250	12,500	12,500	12,500	12,500	12,500	12,500	12,500	11,250	10,000
Corn Returns	3,167	3,186	3,091	6,070	5,654	5,606	5,704	5,612	5,745	5,664	5,638
Bounties	..	21,327	8,067	5,446	4,475	3,449	..	..	..	..	..
Redemption of Lord Melbourne's Pension	..	30,353	..	..	..	..	..	..	..	..	..
To the Lagan Canal Company	..	..	..	8,638	8,780	5,809	4,243	3,963	3,334	..	..
Allowance to Officers of late Tax Department Ireland	..	..	..	..	..	85	227	181	84	47	46
Interest paid to Country Bankers on Sums advanced to pay Pensions, &c.	..	..	..	..	..	..	..	..	16	27	11

No. 59.

in the Years 1825, 1826, 1827, 1828, 1829, 1830, 1831, 1832, 1833, 1834, and 1835.

No. 59.

YEARS.												
1830		1831		1832		1833		1834		1835	
Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.
£	£	£	£	£	£	£	£	£	£	£	£
204,868	200,464	202,013	190,411	207,794	199,241	216,453	213,435	223,412	220,342	215,171	211,896
352,444	340,998	364,984	355,615	323,586	315,644	304,194	297,714	337,899	333,278	395,080	391,213
619,904	461,823	642,391	470,503	676,494	510,733	775,151	570,363	861,777	627,803	921,544	611,718
121,451	118,912	152,297	148,595	300,279	294,326	242,154	228,317	271,525	264,269	333,856	324,792
629,503	629,410	686,507	686,428	684,610	684,541	699,149	699,068	835,427	835,357	847,260	847,065
2,990,483	2,988,739	3,955,461	3,940,098	4,346,868	4,328,844	4,347,157	4,325,540	4,338,222	4,320,337	4,321,457	4,299,768
608,369	572,734	600,974	564,502	670,630	631,923	713,187	668,756	742,083	690,012	742,102	681,181
1,363,964	1,116,032	1,300,702	1,019,960	1,402,828	1,054,030	1,128,469	770,660	845,768	654,850	891,647	698,802
2,302,701	2,298,468	1,955,794	1,954,579	2,054,069	2,054,069	2,268,876	2,268,876	2,284,404	2,284,399	2,155,532	2,155,511
17,055	17,055	18,735	18,735	22,380	22,380	23,978	23,978	24,344	24,344	25,871	25,871
9,210,742	8,744,635	9,879,858	9,349,426	10,689,538	10,095,731	10,718,768	10,066,707	10,764,861	10,254,991	10,849,520	10,247,817
161,322	150,183	21	. .	2	. .	. .	. .	. .	. .	. .	. .
2,325,707	2,282,835	229	. .	107	51	. .	. .	. .	. .	. .	. .
49,005	48,980	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
1,726,477	297,764	491,067	. .	3,572	3,372	2,004	1,925	. .	. .	. .	. .
464,545	458,575	452,008	445,938	42,533	40,764	. .	. .	. .	. .	. .	. .
2,967	2,590	3,322	2,954	3,646	3,420	3,851	3,428	4,553	3,856	. .	. .
90,386	81,639	89,409	77,852	100,459	87,110	105,320	89,844	64,656	37,252	. .	. .
2,466	2,466	2,215	2,214	3,739	3,739	2,459	2,459	3,180	3,180	. .	. .
3,387,097	3,387,097	3,344,914	3,344,913	3,509,835	3,509,835	3,444,102	3,444,102	1,455,458	1,455,458	59	59
17,420,714	15,456,764	14,263,043	13,223,297	14,353,431	13,744,022	14,276,504	13,608,465	12,292,708	11,754,737	10,849,579	10,247,876
. .	. .	. .	6,663	. .	. .	. .	. .	. .	. .	. .	. .
. .	. .	. .	. .	. .	. .	. .	20	. .	4	. .	. .
. .	. .	. .	2	. .	. .	. .	. .	. .	. .	. .	. .
. .	. .	. .	152	. .	114	. .	. .	. .	. .	. .	. .
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
. .	. .	. .	183,612	. .	. .	. .	. .	. .	94	. .	. .
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	3,805
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	188
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
. .	51	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
			190,429						98		3,993
			13,032,868		13,743,908		13,608,445		11,754,639		10,243,883
. .	. .	10,569	10,569	1,317	1,317	1,373	1,373	1,962	1,962	877	877
. .	. .	49,686	49,686	15,260	15,260	9,611	9,611	8,980	8,980	10,726	10,726
17,420,714	15,456,713	14,323,298	13,093,123	14,370,008	13,760,485	14,287,488	13,619,429	12,303,650	11,765,581	10,861,182	10,255,486
. .	840,101	. .	797,298	. .	762,863	. .	750,982	. .	748,724	. .	738,812
. .	14,616,612	. .	12,295,825	. .	12,997,622	. .	12,868,447	. .	11,016,857	. .	9,516,674
. .	27,449	. .	22,674	. .	22,256	. .	21,679	. .	16,988	. .	15,695
	14,589,163		12,273,151		12,975,366		12,846,768		10,999,869		9,500,979

	YEARS.									
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834
	Gallons at Proof.									
Spirits manufactured in England . .	2,039,769	3,209,044	3,451,620	3,974,785	3,860,542	4,656,443	3,444,792	3,788,068	4,591,223	4,652,838
Ditto made in Scotland and brought into England . .	1,021,506	3,365,982	2,548,118	3,083,284	3,154,909	2,674,268	2,716,983	2,386,381	2,598,186	2,575,316
Ditto made in Ireland and brought into England . .	622,772	832,178	671,822	701,618	685,315	401,390	1,272,272	1,107,451	527,894	416,147
Total Consumption for England . .	3,684,047	7,407,204	6,671,560	7,759,687	7,700,766	7,732,101	7,434,047	7,281,900	7,717,303	7,644,301

No. 60.

AN ACCOUNT of the Gross and Net Receipt of the Revenue of Excise in Scotland,

	YEARS.									
	1825		1826		1827		1828		1829	
	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.
	£	£	£	£	£	£	£	£	£	£
Auctions	19,600	19,061	27,066	26,653	18,690	18,682	19,818	19,803	18,475	18,383
Bricks (and Tiles to 20th May 1833)	15,122	14,923	16,898	16,549	8,022	7,580	9,228	8,764	9,548	8,772
Glass	169,057	80,869	180,545	100,163	170,715	86,773	159,783	68,633	123,500	87,217
Licences	109,388	108,073	110,757	110,297	101,817	100,987	108,914	108,085	112,759	111,870
Malt	477,427	198,983	431,514	202,089	321,953	106,561	485,303	190,240	466,004	172,547
Paper	77,529	71,925	76,926	70,957	75,479	72,024	91,854	87,796	93,793	85,693
Soap	134,232	119,722	124,850	111,663	138,241	120,449	143,483	125,745	140,009	123,730
Spirits, home made	682,954	682,849	891,610	889,788	1,035,506	1,034,719	1,284,531	1,284,298	1,274,550	1,274,266
Vinegar	603	597	259	259	240	240	242	242	235	235
	1,685,912	1,297,002	1,860,425	1,528,418	1,870,663	1,548,015	2,303,156	1,893,606	2,238,873	1,882,713
Duties repealed.										
Hides, 5th July 1380	44,404	42,852	46,957	45,662	36,546	35,222	37,668	36,356	39,003	37,722
Beer, 10th October 1830	121,069	119,586	110,030	108,863	72,692	71,035	76,316	74,113	76,105	73,954
Cyder, 10th October 1830	. . .	. .	11	11	20	20	4	4	3	3
Printed Goods, 1st March 1831	373,643	235,963	250,147	147,089	315,466	187,818	386,252	247,994	374,071	246,561
Candles, 1st January 1832	25,689	24,697	32,864	32,249	24,866	24,127	25,184	24,385	24,253	23,558
Stone Bottles, 14th Aug. 1834	12	12	20	20	84	82	59	56	212	149
Starch, 10th October 1834	12,891	2,938	8,713	242	8,156	213	10,389	594	10,446	. .
Sweets, 10th October, 1834	36	36	26	26	29	29	18	18	27	27
Tea, transferred to Customs 22nd April 1834	. .	. .	. .	. .	2	2	. .	. .	1	1
	2,263,656	1,723,086	2,309,193	1,862,580	2,328,524	1,866,563	2,839,046	2,277,126	2,762,994	2,264,688
Repayments on Articles above the Receipt.										
Beer	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
Hops	. .	. .	. .	. .	. .	. .	. .	. .	. .	12
Starch	. .	. .	. .	. .	. .	. .	. .	. .	. .	661
Wine	. .	52,974	. .	. .	. .	. .	. .	. .	. .	. .
										673
		1,670,112								2,264,015
Law Costs recovered	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
Fines and Forfeitures	13,864	13,864	9,711	9,711	9,455	9,455	9,254	9,254	7,117	7,117
Produce of Stock, &c., of late Scotch Excise Incorporation Fund, per Act 5 and 6 Wm. IV. c. 72	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
	2,277,520	1,683,976	2,318,904	1,872,291	2,337,979	1,876,018	2,848,300	2,286,380	2,770,111	2,271,132
Deduct Charges of Management	. .	137,431	. .	189,519	. .	152,682	. .	167,621	. .	181,400
Net Produce	. .	1,546,545	. .	1,682,772	. .	1,723,336	. .	2,118,759	. .	2,089,732
Other Payments	. .	177,441	. .	177,438	. .	153,252	. .	132,563	. .	132,994
		1,369,104		1,505,334		1,570,084		1,986,196		1,956,738

	YEARS.										
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835
	£	£	£	£	£	£	£	£	£	£	£
Gross Receipt	2,277,520	2,318,904	2,337,979	2,848,300	2,770,111	2,960,307	2,576,965	2,280,728	2,419,234	2,477,734	2,456,705
Net Receipt	1,683,976	1,872,291	1,876,018	2,286,380	2,271,132	2,404,225	2,136,140	1,995,373	2,191,018	2,244,586	2,232,961
Charges of Management	137,431	189,519	152,682	167,621	181,400	166,881	152,808	183,681	140,412	148,872	150,530
Other Payments*	177,441	177,438	153,252	132,563	132,994	116,979	55,321	53,756	59,673	53,031	53,768
Net Produce	1,369,104	1,505,334	1,570,084	1,986,196	1,956,738	2,123,365	1,928,011	1,757,936	1,990,933	2,042,683	2,028,663

* OTHER PAYMENTS.

	YEARS.										
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835
	£	£	£	£	£	£	£	£	£	£	£
Civil Government	88,829	104,904	94,089	90,983	93,251	87,034	40,641	39,600	45,366	39,686	39,228
Bounties	75,612	60,534	47,163	29,275	26,409	17,087	43	2	. .	. .	. .
White Herring Fishery Board	13,000	12,000	12,000	12,275	13,214	12,739	14,607	14,154	14,307	13,345	14,540
Corn Returns	. .	. .	. .	30	120	119	30	. .	. .	. .	. .

No. 60.

in the Years 1825, 1826, 1827, 1828, 1829, 1830, 1831, 1832, 1833, 1834, and 1835.

No. 60.

YEARS.											
1830		1831		1832		1833		1834		1835	
Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.
£	£	£	£	£	£	£	£	£	£	£	£
23,507	23,507	17,813	17,805	17,839	17,785	17,460	17,445	21,517	21,515	19,767	19,615
8,062	7,413	10,111	9,622	10,034	9,613	7,822	7,494	8,100	7,642	8,946	8,561
95,521	70,256	71,098	45,872	52,588	31,460	34,165	21,179	36,377	23,466	39,554	20,164
107,994	106,750	108,237	107,462	101,655	100,706	104,027	103,233	124,567	123,909	124,565	123,685
514,970	173,680	513,666	196,759	468,559	241,320	529,521	355,194	558,756	378,733	548,147	368,084
101,119	93,139	101,406	92,441	107,716	99,018	112,248	100,591	113,418	104,376	126,916	114,965
149,186	133,653	130,774	118,303	147,517	132,190	118,477	101,080	92,248	81,263	82,451	73,836
1,406,012	1,405,900	1,459,030	1,458,853	1,355,271	1,355,215	1,477,115	1,477,074	1,507,435	1,507,433	1,467,515	1,467,498
197	197	169	169	197	197	184	184	171	171	222	222
2,406,568	2,014,495	2,412,304	2,047,286	2,261,376	1,987,504	2,401,019	2,183,474	2,462,589	2,248,508	2,418,083	2,196,630
20,120	18,972	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
64,604	62,287	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
1	1	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
422,761	272,567	123,523	58,968	2	2	. .	. .	425	425	. .	. .
24,548	23,839	25,451	24,721	2,556	2,393	. .	. .	. .	.	. .	. .
222	102	227	100	361	138	351	136	300	87	. .	. .
12,715	3,194	10,923	953	11,865	768	12,180	1,724	8,296	. .	. .	. .
34	34	52	52	113	113	154	154	249	249	. .	. .
1	1	. .	. .	. .	. .	. .	. .	1	1	. .	. .
2,951,574	2,395,492	2,572,480	2,132,080	2,276,273	1,990,918	2,413,704	2,185,488	2,471,860	2,249,270	2,418,083	2,196,630
. .	. .	. .	425	. .	. .	. .	. .	. .	. .	. .	. .
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
. .	. .	. .	. .	. .	. .	. .	. .	. .	10,558	. .	2,291
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
			2,131,655						2,238,712		2,194,339
. .	. .	1,264	1,264	971	971	561	561	1,012	1,012	215	215
8,733	8,733	3,221	3,221	3,484	3,484	4,969	4,969	4,862	4,862	2,028	2,028
. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	36,379	36,379
2,960,307	2,404,225	2,576,965	2,136,140	2,280,728	1,995,373	2,419,234	2,191,018	2,477,734	2,244,586	2,456,705	2,232,961
. .	166,881	. .	152,808	. .	183,681	. .	140,412	. .	148,872	. .	150,530
. .	2,237,344	. .	1,983,332	. .	1,811,692	. .	2,050,606	. .	2,095,714	. .	2,082,431
. .	116,979	. .	55,321	. .	53,756	. .	59,673	. .	53,031	. .	53,768
	2,120,365		1,928,011		1,757,936		1,990,933		2,042,683		2,028,663

	YEARS.									
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834
	Gallons at Proof.									
Spirits for Home Consumption . . .	5,981,549	3,988,788	4,752,199	5,716,180	5,777,280	6,007,631	5,700,689	5,407,097	5,988,556	6,045,043

No. 61.

AN ACCOUNT of the Gross and Net Receipt of the Revenue of Excise in Ireland,

	YEARS.									
	1825		1826		1827		1828		1829	
	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.
	£	£	£	£	£	£	£	£	£	£
Auctions	7,398	7,078	9,650	9,640	10,511	10,511	10,569	10,227	11,283	11,008
Glass	5,215	4,361	19,503	14,484	18,747	15,475	24,927	20,915	24,433	19,339
Licences	178,291	156,107	168,053	124,087	123,371	122,484	143,972	143,771	134,872	134,504
Malt	321,968	320,857	302,808	297,380	231,173	229,336	300,592	299,262	277,561	276,673
Paper	36,706	35,676	35,813	35,065	27,983	27,220	25,697	23,954	27,236	26,203
Spirits, home made	1,088,567	1,084,191	1,090,707	1,085,881	1,287,289	1,272,840	1,578,449	1,575,226	1,484,193	1,480,486
Vinegar	450	450	397	397	495	495	568	568	646	646
	1,638,595	1,608,720	1,626,931	1,566,934	1,699,569	1,678,361	2,084,774	2,073,923	1,960,224	1,948,859
Duties repealed.										
Hides, 5th July, 1830	25,749	24,857	49,112	48,206	44,476	43,247	49,073	48,010	47,587	46,455
Cyder, 10th October, 1830	. .	. .	23	23	174	164	156	156	32	32
Sweets, 10th October 1834	348	348	504	504	312	312	322	322	210	210
Tea, transferred to Customs, 22d April, 1834	. .	. .	. .	. .	. .	. .	271,635	271,635	. .	. .
	1,664,692	1,633,925	1,676,570	1,615,667	1,744,531	1,722,084	2,405,960	2,394,046	2,008,053	1,995,556
Law Costs recovered	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .
Fines and Forfeitures	668	668	434	434	2,641	2,641	3,666	3,666	7,005	7,005
	1,665,360	1,634,593	1,677,004	1,616,101	1,747,172	1,724,725	2,409,626	2,397,712	2,015,058	2,002,561
Deduct Charges of Management	. .	225,679	. .	234,161	. .	237,646	. .	212,969	. .	222,588
Net Produce	. .	1,408,914	. .	1,381,940	. .	1,487,079	. .	2,184,743	. .	1,779,973
Other Payments	. .	90,759	. .	90,706	. .	99,950	. .	108,263	. .	26,643
		1,318,155		1,291,234		1,387,129		2,076,480		1,753,330

	YEARS.										
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835
	£	£	£	£	£	£	£	£	£	£	£
Gross Receipt	1,665,360	1,677,004	1,747,172	2,409,626	2,015,058	1,972,811	2,191,947	2,196,266	1,950,833	1,974,733	1,910,545
Net Receipt	1,634,593	1,616,101	1,724,725	2,397,712	2,002,561	1,955,392	2,183,139	2,185,248	1,942,483	1,966,990	1,905,232
Charges of Management	225,679	234,161	237,646	212,969	222,588	205,179	181,881	189,338	187,506	184,403	183,049
Other Payments*	90,759	90,706	99,950	108,263	26,643	24,914	34,378	43,100	39,756	61,390	22,974
Net Produce	1,318,155	1,291,234	1,387,129	2,076,480	1,753,330	1,725,299	1,966,880	1,952,810	1,715,221	1,721,197	1,699,209

* OTHER PAYMENTS.

	YEARS.										
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835
	£	£	£	£	£	£	£	£	£	£	£
Navy and Army Half Pay to be repaid by Great Britain	65,625	68,519	75,064	80,336	. .	. .	. .	. .	. .	. .	. .
Allowances to Officers of the late Tax Department	22,704	18,965	14,817	16,649	14,889	13,184	11,935	11,644	11,676	11,009	10,418
Removing Convicts	1,771	1,376	1,988	1,953	1,408	1,223	2,475	1,750	2,119	1,937	2,052
Salaries to Process Servers	. .	. .	7,502	7,968	8,104	8,060	8,191	7,617	8,489	8,144	8,051
Salaries to Corn Inspectors	. .	. .	. .	192	249	249	62	. .	. .	. .	. .
Advanced to the Lagan Navigation Company	. .	. .	. .	685	. .	. .	. .	. .	. .	. .	. .
Repayment of Local Lagan Duty	. .	. .	. .	. .	. .	1,475	433	50	. .	897	. .
Fortification Payments	628	593	579	480	951	723	631	514	1,439	632	616
Arrears of Quit Rents transferred to Woods and Forests	. .	. .	. .	. .	573	. .	. .	. .	. .	. .	. .
Payments under the Population Act	31	1,253	. .	. .	469	. .	10,651	20,601	16,033	162	. .
Payment for Law Charges to Solicitor of His Majesty's Casual Revenue	. .	. .	. .	. .	. .	. .	. .	924	. .	. .	. .
Expenses under the Militia Act	. .	. .	. .	. .	. .	. .	. .	. .	. .	3	. .
Payments to Traders for Irish-grown Tobacco	. .	. .	. .	. .	. .	. .	. .	. .	. .	38,324	88
Expenses on Purchase of ditto	. .	. .	. .	. .	. .	. .	. .	. .	. .	282	. .
Expenses incurred in the Collection of the Arrears of Tithes	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	16
Payment to C. and M. Pennel, per Treasury Order	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	1,733

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No. 61.

in the Years 1825, 1826, 1827, 1828, 1829, 1830, 1831, 1832, 1833, 1834, and 1835.

YEARS.											
1830		1831		1832		1833		1834		1835	
Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.	Gross Receipt.	Net Receipt.
£	£	£	£	£	£	£	£	£	£	£	£
11,040	10,883	10,401	9,870	10,429	10,210	9,932	9,765	11,589	11,262	10,839	10,513
21,049	18,421	18,965	15,120	22,366	18,241	19,242	14,679	18,668	15,176	16,630	14,754
112,337	112,310	125,338	125,285	112,185	112,111	123,591	123,297	145,132	144,777	146,213	146,174
274,789	273,853	225,901	222,477	260,989	254,966	244,355	242,341	266,553	264,253	260,295	257,669
23,306	21,937	20,868	20,161	25,638	25,199	28,886	28,237	28,876	27,965	33,322	32,879
1,492,575	1,481,207	1,781,942	1,781,694	1,754,032	1,753,894	1,512,580	1,511,917	1,495,193	1,494,835	1,436,191	1,436,188
611	611	410	410	411	411	459	459	421	421	408	408
1,935,707	1,919,222	2,183,825	2,175,017	2,186,050	2,175,032	1,939,045	1,930,695	1,966,432	1,958,689	1,903,898	1,898,585
26,438	25,524	. .	. .	. .	. .	2	2	. .	. .	. .	. .
84	64	1	1	. .	. .	. .	. .	. .	. .	. .	. .
231	231	84	84	138	138	111	111	98	98	. .	. .
. .	. .	5	5	. .	. .	. .	. .	. .	. .	. .	. .
1,962,460	1,945,041	2,183,915	2,175,107	2,186,188	2,175,170	1,939,158	1,930,808	1,966,530	1,958,787	1,903,898	1,898,585
. .	. .	938	938	1,365	1,365	1,320	1,320	2,128	2,128	1,811	1,811
10,351	10,351	7,094	7,094	8,713	8,713	10,355	10,355	6,075	6,075	4,836	4,836
1,972,811	1,955,392	2,191,947	2,183,139	2,196,266	2,185,248	1,950,833	1,942,483	1,974,733	1,966,990	1,910,545	1,905,232
. .	205,179	. .	181,881	. .	189,338	. .	187,506	. .	184,403	. .	183,049
. .	1,750,213	. .	2,001,258	. .	1,995,910	. .	1,754,977	. .	1,782,587	. .	1,722,183
. .	24,914	. .	34,378	. .	43,100	. .	39,756	. .	61,390	. .	22,974
	1,725,299		1,966,880		1,952,810		1,715,221		1,721,197		1,699,209

	YEARS.										
	1825	1826	1827	1828	1829	1830	1831	1832	1833	1834	1835
	Gallons at Proof.										
Spirits for Home Consumption.	9,262,743	6,834,867	8,260,664	9,937,903	9,212,223	9,004,539	8,710,672	8,657,756	8,168,596	9,708,416	

Appendix No. 62.

No. 62.

Return of Persons proposed for Expectants, who have not been appointed after Examination by a Supervisor, in each of the five Years to 5th Jan. 1836.

A RETURN, shewing in how many Cases, in each of the five Years to 5th January 1836, Persons proposed for Expectants have not been appointed after Examination by a Supervisor.

	Number of Persons.
Year ended 5th January, 1832 . . .	Nil.
,, ,, 1833 . . .	12
,, ,, 1834 . . .	13
,, ,, 1835 . . .	26
,, ,, 1836 . . .	26

Excise Office, London,
25th Jan. 1836.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 63.

No. 63.

Supervisors and Officers prosecuted for Fraud in each of the last five Years, to 5th January, 1836.

A RETURN, shewing how many Supervisors and Officers have been prosecuted for Fraud in England, Scotland, and Ireland, in each of the last five Years, to 5th January 1836.

	England.		Scotland.		Ireland.	
	Supervisors.	Officers.	Supervisors.	Officers.	Supervisors.	Officers.
Years ending 5th January 1832 . .	..	..	1			
1833 . .	..	1				
1834 . .	..	2	..	1		
1835 . .	..	1				
1836 . .	..	1				
Total	..	5	1	1		

Excise Office, London,
2d Feb. 1836.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 64.

No. 64.

Dismissals.

A RETURN of the Number of Supervisors and Officers dismissed in each of the last five Years, distinguishing the Numbers dismissed in England, Scotland, and Ireland respectively.

	England.					Scotland.					Ireland.				
	Year ending 5th January					Year ending 5th January					Year ending 5th January				
	1832	1833	1834	1835	1836	1832	1833	1834	1835	1836	1832	1833	1834	1835	1836
Supervisors and Surveyors	3	2	3	3	4	1	1	.	.	.	.	1	4	2	.
Officers. Divisions . .	9	5	3	17	6	5	7	4	3	5	.	2	3	7	3
Rides . . .	37	30	37	54	34	13	7	11	9	8	1	4	5	17	3
Supernumeraries	3	6	3	8	4	1	.	.	1	3	.	1	2	.	1
Assistants . .	2	1	2	4	5	.	1	.	.	1	.	.	.	1	1
Expectants. .	16	17	7	8	8	2	5	1	.	2	1	1	1	1	3
Total . .	67	59	52	91	57	21	20	16	13	19	2	8	11	26	11

Excise Office, London,
23d January, 1836.

W. T. Thornton,
Clerk of the Securities.

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Appendix No. 65.

No. 65.
Abolition of Fees.

A RETURN, shewing the Date when and how Fees were abolished, and what Additions were made to the Salaries in consequence of the Abolition of them.

Date when and how Fees were abolished.	Description of Officers.	Salaries before the Abolition of Fees. £.	s.	d.	Salaries after the Abolition of Fees. £.	s.	d.	Additions to Salaries in consequence. £.	s.	d.
	England . . Nil.									
	Scotland . . Nil.									
	IRELAND.									
11th Oct. 1807, by the Lord Lieutenant, under the recommendation of the Parliamentary Commissioners of Revenue Inquiry.	Country Collectors . . .	100	0	0	500	0	0	400	0	0
	Dublin Excise Collector .	490	0	0	1,200	0	0	1,100	0	0
	,, County ,, .	100	0	0	1,200	0	0	1,100	0	0
	Collectors' Clerks	30	0	0	80	0	0	50	0	0
	Inspectors-General . . .	150	0	0	300	0	0	150	0	0
	Supervisors, 1st Class . .	65	0	0	150	0	0	85	0	0
	,, 2d ,, . .	65	0	0	130	0	0	65	0	0
	Officers, 1st ,, . .	40	0	0	120	0	0	80	0	0
	,, 2d ,, . .	40	0	0	100	0	0	60	0	0
	,, 3d ,, . .	40	0	0	80	0	0	40	0	0
	Supernumerary Officers .	30	0	0	60	0	0	30	0	0

Note.—It is to be observed that the additions made to the salaries of the officers in Ireland, in consequence of the abolition of fees, were granted to the persons then holding the offices, but that the present rates were greatly reduced, as shewn by the return of the establishment rendered 5th June, 1835.

Excise Office, London,
25th Jan. 1836.

W. T. Thornton,
Clerk of the Securities.

Appendix No. 66.

No. 66.
Prices of Provisions at Greenwich Hospital.

AN ACCOUNT of the Prices, by Contract, or otherwise, of the under-mentioned Articles of Provisions at the Royal Hospital, Greenwich, in 1835.

Articles.	Price. £.	s.	d.	Remarks.
Flesh, per cwt. . . .	2	0	$7\frac{1}{2}$	Average of two contracts.
Flour, per sack . . .	1	11	$1\frac{3}{4}$	Supplied from His Majesty's Victualling Yard; average of four quarters' prices; last quarter assumed, bill not received from the Victualling Department.
Butter, per pound . .	0	0	$7\frac{1}{2}$	Contract for the year.
Cheese, ,,	0	0	4	Ditto.
Salt, per bushel . . .	0	1	3	Ditto.

J. A. Lethbridge,
Secretary.

Appendix No. 67.

No. 67.
St. Katherine's Distillery.

Memorandum respecting the Re-distillation of Spirits, and the Establishment of a Distillery for Revenue Purposes.

There are three modes in which spirits seized by the officers of revenue may be disposed of. They may be destroyed; or sold at the places where they are seized; or they may be sent to London for re-distillation and subsequent sale in the metropolis.

The two former plans were some years ago successively resorted to, but both signally failed. Whilst the regulation existed for destroying all such spirits, which was enacted by the 24th Geo. 3, c. 36, it was often doubtful whether the spirits had in fact been so disposed of, or whether, as was believed to be the case, they were clandestinely introduced into consumption; and, when really destroyed, disorder was frequently created amongst the country-people, who made forcible attempts to possess themselves of the spirits. Under this system, also, the claims made for spirits seized could be subjected to no efficient control, and the officers were in some measure enabled to regulate the amount of their own remuneration. These practical inconveniences, and probably the general objection, in principle, to the destruction of any article of consumption, led to the repeal of the above-mentioned Act by the 26th Geo. 3, c. 73, s. 75, and the practice which had formerly existed of selling the spirits at the place of seizure was again resorted to. In order, however, to effect sales, it was found necessary to allow private individuals to become purchasers, in consequence of which the local trader was seriously affected, and this further evil was occasioned, that the smugglers and their connections, by purchasing, acquired a right to have smuggled spirits in their possession, and the permits accompanying them were carefully preserved for the purpose of protecting any spirits of the same description which might have been illegally deposited in the premises. The officers were thus constantly baffled, and informations against persons for having illicit spirits in their possession almost uniformly failed. It was with difficulty, also, that a satisfactory account of the quantity and strength of spirits sold could be obtained, and a great inducement to the fabrication of accounts was thus presented to the officers.

No. 67.

St. Katherine's Distillery.

In the year 1805, it was therefore enacted, by the 45th Geo. 3, c. 121, s. 13 and 15, that all spirits seized should be deposited in the King's warehouse, with a view to their being re-distilled under the directions of the Lords of the Treasury, who were, from time to time, to fix the rewards which should be payable to the seizing-officer. An arrangement was accordingly made with Mr. Calvert Clarke, a distiller, at Vauxhall, by which he agreed to find storage for 120,000 gallons, at the rate of 6*d.* per week for every 100 gallons, and to re-distil the same at the rate of 2*d.* a gallon, and receiving 1*s.* 6*d.* per 100 gallons for additional expenses. This arrangement continued till the year 1817, when, on the disposal of the premises occupied by the Victualling Department at St. Katherine's, the Commissioners of Excise strongly recommended that they should be purchased and converted into an establishment for the re-distillation of seized spirits; and they were accordingly purchased by them, with the sanction of the Lords of the Treasury, for the sum of 12,000*l.*

The grounds upon which the Board considered that this arrangement was desirable were, that the situation of Mr. Clarke's distillery had proved extremely inconvenient to the superior officers of the department to whom the superintendence of the business was assigned, and where other duties required their attendance at the Chief Office, or the port of London; that the confined space of the premises at Vauxhall had rendered it necessary to hire many warehouses below-bridge for the storage of spirits, whereby much additional expense and complexity of account was occasioned; and that the remoteness of the premises from the centre of commercial business greatly affected the prices obtained at the sales, the traders objecting to attend them at so great a distance, and not choosing to incur the expense and risk of re-conveying the spirits to the port of London, whence the largest proportion was always exported. The proposed arrangement was calculated to obviate all these disadvantages. The new premises contained storage for 600,000 gallons, and afforded the means of distilling from 300,000 to 400,000 gallons annually, without any additional cost but that of the fuel consumed, and being below-bridge, and having a commodious wharf, spirits from the out-ports could be delivered at once into the warehouses, and could be shipped from thence directly for exportation.

The advantages of the new arrangement were soon apparent in the accommodation afforded to the trade and the officers, and in the large profits which, after satisfying all the costs and charges, accrued upon the sale of the re-distilled spirits, the details of which, as well as a particular statement of the Board's views and proceedings, will be found in the annexed Report of the Commissioners of Excise to the Commissioners appointed to inquire into the departments of Customs and Excise, dated 21st March, 1823.

Subsequently to the year 1827, the Directors of the St. Katherine Dock Company, who were then about to construct new docks, signified to the Lords of the Treasury their desire to become purchasers of a part of the property in the occupation of this department, and which had been purchased, as before stated, from the Commissioners of Victualling. Upon considering this offer, it appeared that the quantities of spirits received at the distillery were not so great as it had formerly been, and that a part of the grounds might be alienated without inconvenience. A negotiation was accordingly entered into, the result of which was, that the required portion of the freehold was made over at a valuation to the Company, who undertook, at the same time, to sell to this department the freehold of a certain part of the property on which some of the distillery buildings were erected, and which was held from the Company under lease for a term of which about ten years were then unexpired.

The terms of this agreement (which was effected under the authority of the Lords of the Treasury) were settled by highly respectable and experienced persons on both sides, and were as follows:—

For that part of the freehold premises transferred to the Company the Board received the sum of 16,500*l.*—an amount considerably larger than they had originally paid for the *whole* of the property purchased of the Victualling Board. And the Company conveyed to the Board the freehold of the premises formerly held under lease, in consideration of the sum of 5,500*l.* On these premises, and on that portion of the freehold retained by this department, the re-distillation of spirits is now carried on.

The following is a statement of the charges and expenses incurred in these several arrangements:—

Cost of building and Repairs.

1817.	£. s. d.	£. s. d.
Purchase-money paid to the Treasurer of the Navy for freehold and leasehold property on north and south sides of Lower East Smithfield	12,000 0 0	
Deduct sums for materials sold	1,400 0 0	
		10,600 0 0
Building and repairs (to year 1827)		21,670 19 5
		32,270 19 5

1827-28.			
Received from St. Katherine's Dock Company, for purchase of the freehold premises north of Lower East Smithfield, constituting about two-thirds of said freehold		16,500 0 0	
Paid to said Company for converting the leasehold into freehold premises		5,500 0 0	
		11,000 0 0	
Cost of building, repairing, and fitting-up the present premises	£3,457 8 7		
Received for fixtures £373 9 9			
Produce of old materials 584 1 5			
	£957 11 2		
		2,499 17 5	
			8,500 2 7
Cost of the premises and buildings, all freehold, now held by the Excise			£23,770 16 10

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No. 67.

St. Katherine's Distillery.

Erection of Machinery.—1817.

Stills, &c.	£2,000 0 0		
Ditto	2,000 0 0		
Ditto	1,000 0 0		
Ditto and steam-engine	1,653 15 1		
		£6,653 15 1	
Spirit-vats and other utensils	1,902 6 5		
Ditto, and erecting the same	1,715 18 5		
	3,618 4 10		
Sinking a well, and other works	1,729 3 3		
		5,347 8 1	
		£12,001 3 2	

Number of Persons employed, and their Salaries.

Seven persons employed at salaries amounting to	£683 2 0
A portion of the time of two accountants employed in keeping accounts of re-distilled spirits, estimated at	80 0 0
	£763 2 0

Expense at Vauxhall.

Paid Calvert Clarke for lighterage from warehouses below-bridge for re-distilling, and for rent for 11 years, to 1819	£28,341 17 3
Paid for casks, freight, warehouse-rent below-bridge, salaries and allowances to revenue officers attending Vauxhall, and for other incidental disbursements under agreement with Mr. Clarke	50,442 1 1
Expense incurred in 11 years	£78,783 18 4
Equal to £7,162. 3*s.* 6*d.* per annum.	

Expense at St. Katherine's.

Cost of purchase and buildings, &c., £32,270, at 6 per cent., from 1817 to 1827, 10 years	£19,360 0 0	
Ditto ditto ditto £23,769, at 5* per cent., from 1827 to 1833, 6 years	7,128 0 0	
Expense incurred in 16 years	£26,488 0 0	
Equal to	£1,655 0 0	per annum.
Cost of stills, machinery, &c., £6,653, at 10 per cent. per annum	665 0 0	„
Cost of spirit-vats, &c., £5,347, at 5 ditto ditto	267 0 0	„
Salaries of the persons employed in the distillery	763 0 0	„
Actual expense in the process of distillation	146 0 0	„
Conveyance and freight of spirits from the country to St. Katherine's (16 years), £8,911. 4*s.* 6*d.*, equal to	557 0 0	„
Casks, coopering, landing, housing, &c. (including Customs)	1,221 0 0	„
	£5,274 0 0	„
Deduct for portion of premises occupied for import offices	200 0 0	„
Charge upon the distillery	£5,074 0 0	„

Result of Distillery Operations.

Vauxhall.—Distilled in 11 years 1,309,341 gallons, equal to 119,031 gallons per annum.
119,031 gallons, distilled at an expense of £7,162 per annum, is equal to 1*s.* 2¼*d.* per gallon.
St. Katherine's.—Distilled in 14 years, 1,409,851 gallons, equal to 100,703 gallons per annum.
100,703 gallons, distilled at an expense of £5,074 per annum, is equal to 1*s.* per gallon.

An Account of the Estimated Expense at which the Distillery at St. Katherine's is at present carried on, and also the Rate per Gallon at which the Spirits are re-distilled.

	Annual Expense.
Cost of present buildings, £23,769, at 5 per cent. per annum	£1,188 0 0
Deduct for portion of the premises occupied for import office	200 0 0
	988 0 0
Cost of stills, machinery, &c., £6,653, at 10 per cent. per annum	665 0 0
Ditto spirit-vats, &c., £5,347, at 5 per cent. per annum	267 0 0
Salaries of the persons employed	763 0 0
Expenses in the process of distillation	146 0 0
Conveyance and freight of spirits from the country	439 0 0
Casks, coopering, landing, housing, &c. (including Customs)	1,221 0 0
	£4,489 0 0

Note.—The quantity of spirits annually distilled, upon an average of the last five years, has been 72,724 gallons, which, at the yearly expense of £4,489, is equal to 1*s.* 2¾*d.* per gallon; but had the present quantity been equal to that formerly distilled by Mr. Calvert Clarke, at Vauxhall, viz. 119,031 gallons, the expense would have amounted to 1l¼*d.* per gallon.

Excise Office, London,
1st September, 1835.

* From the alteration which has taken place in the value of money, it is considered that 5 per cent. will be an amply-sufficient rate upon which to calculate the interest upon the amount of the outlay from 1827.

No. 67.
St. Katherine's Distillery.

An Account of the estimated Profit to be derived by the Public from the Re-distillation of Seized Spirits in each of the five Years ending 5th January, 1835.

Years ended 5th January.	Proof Gallons Sold.	Produce of Sale. Average Price per Gallon.	Produce of Sale. Amount.	Estimated Cost of Re-distillation. Per Gallon.	Estimated Cost of Re-distillation. Amount.	Profit. Per Gallon.	Profit. Amount.	Total Profit.
		s. *d.*	£. *s.* *d.*	*s.* *d.*	£. *s.* *d.*	*s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
1831	Brandy 45,512	1 $10\frac{1}{2}$	4,288 7 4	1 $2\frac{3}{4}$	2,797 1 10	0 $7\frac{3}{4}$	1,491 5 6	3,480 17 $0\frac{1}{4}$
	Geneva 30,689	2 $6\frac{1}{4}$	3,875 13 5	,,	1,886 1 $10\frac{3}{4}$	1 $3\frac{1}{2}$	1,989 11 $6\frac{1}{4}$	
1832	Brandy 51,314	2 $5\frac{1}{4}$	6,254 7 11	,,	3,153 13 $5\frac{1}{2}$	1 $2\frac{1}{2}$	3,100 14 $5\frac{1}{2}$	4,937 14 11
	Geneva 31,338	2 $4\frac{3}{4}$	3,763 0 1	,,	1,925 19 $7\frac{1}{2}$	1 2	1,837 0 $5\frac{1}{2}$	
1833	Brandy 47,158	2 $9\frac{3}{4}$	6,665 19 4	,,	2,898 5 $0\frac{1}{2}$	1 7	3,767 14 $3\frac{1}{2}$	4,746 14 $0\frac{1}{2}$
	Geneva 14,332	2 7	1,859 16 2	,,	880 16 5	1 $4\frac{1}{4}$	978 19 9	
1834	Brandy 31,423	2 $8\frac{1}{4}$	4,348 19 4	,,	1,931 4 $1\frac{1}{4}$	1 $5\frac{1}{2}$	2,317 15 $2\frac{3}{4}$	3,145 10 $10\frac{1}{4}$
	Geneva 12,318	2 $6\frac{3}{4}$	1,584 16 6	,,	757 0 $10\frac{1}{2}$	1 4	827 15 $7\frac{1}{2}$	
1835	Brandy 47,678	2 $4\frac{1}{2}$	5,670 11 1	,,	2,930 4 $2\frac{1}{2}$	1 $1\frac{3}{4}$	2,740 6 $10\frac{1}{2}$	3,053 15 $9\frac{3}{4}$
	Geneva 6,141	2 3	690 17 3	,,	377 8 $3\frac{3}{4}$	1 $0\frac{1}{4}$	313 8 $11\frac{1}{4}$	

Excise Office, London,
1st Sept. 1835.

Appendix No. 68.

No. 68.
Total Number of Expectants in each of the last Six Years ended 5th January, 1836.

A RETURN of the Total Number of Expectants who have been appointed in each of the last Six Years ended 5th January, 1836, specifying under what Authority, and by whom appointed.

Authority.	Years ended 5th January, 1831.	1832.	1833.	1834.	1835.	1836.
Treasury	132	10	..	89	162	155
Board	115	3	10	91	134	119
Total . . .	247	13	10	180	296	274

Excise Office, London,
11th July, 1836.

W. T. Thornton,
Clerk of the Securities.

EXAMINATIONS.

MINUTES of EVIDENCE taken before the COMMISSIONERS of EXCISE INQUIRY, at their Office in London.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 69.

5th May, 1833.

Sir *Francis Doyle*, Bart., Chairman of the Board of Excise, called in and examined.

Examinations.

No. 69.
Sir Fras. Doyle, Bart.
5th May, 1833.

You are Chairman of the Board of Excise?—I am.

How long have you been a member of the Board?—Between seventeen and eighteen years; of which, for eleven years, I filled the office of Deputy-Chairman, and I have recently been appointed Chairman.

What inquiries have ever been made into the department of the Excise by any Commission or Committee of the House of Commons?—I am not aware that any inquiries have been specially made into the Excise by any Committee of the House of Commons, or by any Commission of Inquiry, as far as England is concerned. The Excise in Scotland and in Ireland were very minutely inquired into by that Commission of which my Lord Wallace was the head, and incidentally, at that time, the whole course of the proceedings and the whole of the Excise system in England were also examined into by them, inasmuch as accounts and statements were furnished to them of every particular relating to the English practice, in order to enable them to form a comparison with that which then existed in Ireland and in Scotland; on which occasion these Commissioners examined the late solicitor, Mr. Carr, and several officers of the English Excise, and I also attended them for the same purpose, and was examined on various points.

Was any report made by Lord Wallace's Commission upon the English Excise?—I am not aware that any report was made specially upon the English Excise. Their reports on the Irish and Scotch Excise I think embraced most points of the English system.

What are the general powers of the Board?—The powers of the Board are very ample. They consist, under the 7th and 8th Geo. 4, c. 53, of powers of charging, collecting, managing, and accounting for all the duties of Excise. The appointment, promotion, and discharge of the several officers belonging to the department are in the Commissioners. By practice, however, the Treasury have the nomination of a certain proportion of the establishment, but the promotion and discharge of all the officers are vested in the Board.

And the payment of the various officers under you according to your discretion?—Not according to our discretion.

Do you consider yourself at liberty to alter the rate of pay?—No: all the rates of pay are established by the Treasury warrant: the Board has always held that they had the power of reducing the establishment without previous reference to the Treasury reporting the facts; but when it has been necessary to increase the establishment, a special application to the Treasury has always been requisite.

Is not the Board an accountant?—The Board are held to be accountants to the Crown for the whole of the charge and discharge of the revenue of Excise.

In that respect there is a difference as compared with the Customs?—A complete difference. I understand that the Commissioners of the Customs are not the public accountants. The Receiver-General of the Customs is considered as the accountant, but the Commissioners of Excise are themselves responsible for the whole charge of the duties upon the several traders, and for the due collection, management, and payment of the same into the Exchequer.

And that account is audited by your own establishment, is it not?—The Excise accounts are controlled by the Comptroller-General, an officer who, though connected with the Board, is entirely independent of its authority, and is appointed by the Treasury. The Auditor is also an officer appointed by the Treasury, and in like manner independent of the Board.

Then, the principle of audit in the Excise differs from the principle in the other departments of the revenue?—It differs so far that I believe, in the Customs, and, I presume, in the other departments of the revenue, the accounts are audited at Somerset-House by the Commissioners of Audit. We are audited by an auditor expressly appointed for the Excise accounts, and whose office forms part of the Excise establishment at the chief office. The Comptroller is furnished with all the documents upon which the charge is raised against the separate collectors of the Excise in the country, together with the charge arising in London, the aggregate of which forms the charge against the Commissioners; he examines also the discharge vouchers, or credit vouchers, as they are called in Excise language, and the authority for all payments; and when his charge against the Commissioners is complete, he furnishes a

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Sir Fras. Doyle, Bart.
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statement of it to the Auditor. The Auditor takes therefore his charge from the Comptroller, and upon examination of the several documents, shewing the discharges which are transmitted to him, from time to time, by the Accountant, he gives in his statement to the Exchequer, and finally a quietus is sent from the proper office to the Commissioners.

Has not a considerable change taken place since the year 1821 in the management of the Excise duties in the United Kingdom?—There has.

Have the goodness to state shortly what that change has been?—Previously to that time, and until the year 1823, the revenue of the Excise was collected by three independent Boards, one in Scotland, one in Ireland, and one in England. The aggregate number of those Commissioners amounted to twenty*, and the total expense of their salaries was 25,700*l.* The English portion of those Commissioners amounted to nine, including a chairman and deputy-chairman. The same duties now are discharged by seven Commissioners, whose salaries amount to 9,200*l.*, being a reduction, since the year 1821, of thirteen in number, and a diminution in the expense of 16,500*l.* per annum, the whole of the duties of the Excise in the three kingdoms being consolidated and placed under the management of the central Board in this country.

Did not this consolidation of the Boards and management take place in consequence of the inquiry and the report of Lord Wallace's Commission?—It took place in consequence of the report of that Commission; there had been a previous inquiry made into the revenue in Ireland, by a certain number of gentlemen appointed under a Treasury warrant. That part of it which related to the Excise, and to certain branches of the Customs in Ireland, was consigned to myself and Mr. Carr, who was appointed to accompany me; and the inquiry into the Customs, generally, to Mr. Richmond. In the course of that inquiry a very minute examination was made into the mode in which the Irish Excise and Customs were conducted, and the result was shewn in several reports upon different branches of those establishments which were submitted to the Treasury, but no alteration, in consequence of those reports, took place at the time.

Has the consolidation been carried throughout in a complete manner, so that the Excise duties are now collected in Scotland and Ireland exactly in the same way as they are in England?—It has been carried into complete effect, so far that the duties are now collected in the same manner as they are in England, and the money is accounted for in the same way. The revenue in Ireland is remitted through the provincial bank, from all places beyond the limits of the charter of the Bank of Ireland, and within those limits the collectors remit direct to the Bank of Ireland in the notes of that establishment. The remittances by the provincial bank are subsequently lodged in the Bank of Ireland in the names of the Commissioners of Excise, and are finally placed as revenue to the credit of the Teller of the Exchequer. The same course is pursued with the notes remitted direct to the Bank of Ireland. The revenue of Scotland is remitted to the chief office in bills by a certain number of the banks in Edinburgh, into whose branch banks it has been paid by the several collectors on their rounds, viz.:—the Bank of Scotland, the Linen Company Bank, the Royal Bank, Sir W. Forbes and Co., Ramsay and Co., and the Commercial Bank of Scotland.

Is not the money remitted by the collectors in Scotland to Edinburgh before it is sent to London?—It is. The collectors go their rounds in Scotland as they do in England; and at different places in the course of those rounds they are met by agents from the before-mentioned banks, who receive from them the amount of the money as they collect it, and they give the collector receipts, which are in duplicate, and are transmitted respectively to the collector in Edinburgh, and to the Accountants at the chief office; the collector obtains bills from these banks for the amount at twenty days, such cash, however, being retained by him, under the authority of the Board, as is sufficient to defray the expenses of the civil government and other necessary disbursements. From the duplicate receipts so sent up by the several collectors, their cash accounts are made out in the same manner as the bills remitted from different parts of England are brought forward in the accounts of the English collectors. The system is exactly the same, with the exception that there is an intermediate remittance of the revenue to the banks at Edinburgh before it is finally remitted to London.

Is the Irish revenue remitted in bills through the Irish banks?—The Irish revenue is remitted through the provincial bank and Bank of Ireland in the manner before stated. The collectors receive acknowledgments from the provincial banks and from the Bank of Ireland of the sums paid in by them, statements of which are transmitted weekly to the chief office; the money so paid in is placed at the Bank of Ireland, to the credit of the Teller of the Exchequer, as I before stated.

Is there any difference in the time that elapses before the remittance comes into cash?—In England the time varies very much, in consequence of the difference of the periods for which the bills are given. The plan we pursued in England was to send round to the different towns where there were creditable banks to ascertain at what date they would be inclined, giving us good security, to remit the money, and we took those, *cæteris paribus*, who gave the bills of the shortest date. But after some time several of those banks refused to remit at those dates. We tried the plan, in some instances, of sending the money up in half notes, with a view of obtaining better terms, but we found it not practicable, and therefore we were obliged to make the best arrangement we could, and now they are remitted from fourteen to twenty-eight days.

In every case is the money received and remitted by a bank?—In every case except in the London collection. Sometimes it will happen that a bank refuses when there is a short

* In 1821, and at the period when the independent Boards were abolished, there were only six Commissioners of Excise in Ireland; there had previously been seven, which was the constitution of the Board.

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Sir Fras. Doyle, Bart. 5th May, 1833.

interval of time, during which the collector is obliged to remit in half notes, but it is so rare that it may be said that they all remit in bills, the banks giving ample security for an amount exceeding that of the public money which is at any one period in their hands, so that, if a failure should take place, the security will cover any amount that the bank can have of our money in their hands.

Is any charge made to the public?—No charge except the advantage from the date of their bills.

Before the consolidation of the management, the duties were collected in Ireland upon quite a different system of charge?—They were. The duties in Ireland were collected by a system which presumed that the produce of the different manufactures was proportioned to the capacity or size of the utensils employed in the manufacture, and those utensils were supposed to be capable of being worked a certain number of times, and therefore that a certain quantity of the article would be manufactured in a given period of time. The duty therefore was charged always upon that presumed quantity, and though there were surveying officers, whose business it was to look into the progress of the manufactures, and to watch every thing that was done, and to make a charge if they found any excess, yet it so happened that in a long course of years there never was any charge of excess, and in point of fact the officers had little duty to perform beyond that of being present at certain periods.

Did it appear to you, from your inquiries in Ireland, that the system was imperfect?—It appeared to me that it was very imperfect; and in the report, to which I was a party, to the Treasury, there was a recommendation that it should be altered and put upon a system of strict survey, and the amount of the duty collected be made dependent upon the vigilance and activity of the officers employed, and that system is now in operation.

What do you conceive to have been the result?—I apprehend that the result has been beneficial in every respect; gradually officers have been formed there who hereafter will be valuable officers. The habit of connexion between the officers and the traders, which existed in Ireland at that time to a great degree, has been broken through; still several of the old officers, who were brought up in the old system, have not been able to acquire altogether those habits which the present system requires, and therefore we have not been able to promote as many of them as we should have been desirous of doing; but there are many valuable men amongst those that are coming forward, and I have no doubt that the system will ultimately be made as effectual in Ireland as it has been in this country.

With respect to Scotland, has the law been changed much there?—Very little; the system originally in Scotland and in England was the same, with the exception of the distilleries. The distilleries in Scotland were at one time upon the same footing as in Ireland; but generally the system in Scotland was the same as in England. The plan laid down for the government of the officers in Scotland was similar to that in England.

Has there been much change of the law in England within this last ten or twelve years with regard to the collecting of the different duties?—With regard to the collecting of the different duties scarcely any changes have been made. With regard to the regulations under which the duties have been surveyed there have been some changes. An alteration has been made in the mode of surveying the malt duties, and some grievances of which the trade complained have been removed.

What duties have been repealed since the year 1821?—The duties on salt, on leather, on beer and cider, on printed goods, on wine, and on candles, have been entirely repealed, and now the duty on tiles is repealed, and half the duty on soap; the duty on glass has been extended to Ireland.

You have lately been promoted from the office of Deputy-Chairman to that of Chairman; is the office of Deputy-Chairman filled up?—It is not filled up.

When the alterations were made in the Irish and Scotch Boards, what plan was pursued?—Two local Boards were constituted, one in Scotland and one in Ireland, which consisted of two local Commissioners, as they were denominated, in each place; they were respectively presided over by a general Commissioner, who proceeded annually to Ireland and Scotland; he was President for the year of the local Board. The general Commissioner was supplied in turn from the Commissioners of the general Board, and received an allowance, during the time that he was out, of three guineas a day; that continued till about the year 1830, when those local Boards were abolished, and the whole was consolidated under the central Board.

Have you found any difficulty in conducting the business of the Excise in Ireland and Scotland since those Boards have ceased?—None whatever in Scotland. In Ireland we have had perhaps more difficulty. The removal of the local superintendence in Ireland does not appear to me to have given satisfaction there; it seems to have led to an impression that partiality existed here.

Are you aware of the grounds upon which those local Boards were discontinued?—I am aware of no other ground than the economy of the arrangement.

Did you think those local Boards were productive of good effect, from the Commissioners who were resident there acquiring a knowledge of the practice of the department in those countries?—I think it was productive of the best effect.

Were not the petitions and memorials of the trade in Ireland constantly referred to the general Board when the local Boards existed?—Important questions, where any material doubt existed, were referred to the general Board.

So that in point of fact, though the local Board existed, the effective management was in the London Board?—All important matters undoubtedly came finally under the view of the general Board, but all the preliminary inquiries were made by the local Board; and, in many instances, matters were decided upon the spot by the local Commissioners that were not referred to the general Board.

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Had the local Boards a power of appointment in any case?—No; but the patronage in Ireland was almost entirely in the Lord Lieutenant and in the Treasury.

Do you consider these complaints made in Ireland of the change, have any foundation?—I apprehend it is unnecessary for me to say that any charge of partiality cannot be well founded; it can only be the object of the Commissioners and the Board here to do equal justice to all parties and to all individuals in each part of the United Kingdom.

In any complaint from Ireland, which appears to you to require investigation, does a Commissioner go over, or do you send an officer?—Since the abolition of the local Boards, no Commissioner has gone over upon any particular inquiry; no case of such importance as to justify the sending over a Commissioner has occurred. Our plan is to employ upon those inquiries officers who are denominated surveying-general-examiners, who are officers totally independent of local circumstances, and who are sent over, either specially by the Board to Ireland, or if in other parts of Ireland there happen to be officers of that description, they are sent to the place where the inquiry is to be made; the collector of the particular district is joined in that inquiry with those officers in order to furnish any local information he may possess, unless he should be in any way implicated in the complaint; and the result of that inquiry is transmitted to the Board here, who form the best judgment they can upon it, and decide upon the case.

Do you think that your staff at the Excise Office would admit of a Commissioner being sent in those cases?—Certainly not in its present state as to number.

If partiality is the complaint, would it not be more satisfactory that the inquiry should be made by the highest authority?—I do not think it is so much partiality in particular officers, as a general feeling or suspicion that there is a preference to English officers and English traders.

How many of the present Board come from Ireland or Scotland, or have been resident there as local Commissioners?—Sir J. Mortlock, Mr. Plunkett, Mr. Davis, Mr. Paget, Captain Percy, and Mr. Harrison, have at different times resided as Commissioners in Edinburgh or Dublin. Mr. Plunkett was a member of the Independent Irish Board, and was transferred to this Board at the consolidation in 1823.

Has not the revenue of the Excise increased of late?—It has.

Have not there been complaints of the non-employment of Irish officers in the country itself?—There were two heads of complaint: one was, that the Irish officers were not brought over to England immediately after the consolidation, while English officers were sent over to Ireland; and that according to the Treasury minute, there ought to have been a due proportion of the officers of the two countries interchanged. For some years after the consolidation, the salaries of the English and Irish officers continued unequal. In England the relative rates of pay were higher, and the Board felt that until that inequality was adjusted, they could not with justice bring over Irish officers to perform the same duties here as English officers, in a dearer country, at a less salary. It was manifestly unjust. The salaries in Ireland, at the time they were fixed, might have been adequate to the duty performed; but when the numbers of the Irish officers were very much reduced, and the same duties put upon them that were performed by officers here, it appeared to the Board that they ought to be placed upon the same footing as the English officers, in point of salary; and the Board accordingly was urgent with the Treasury to carry that measure into effect, which finally took place in 1829. Since that time, the Board have endeavoured to bring over to this country Irish officers. But there was another difficulty attending that, which arose from there being a great many heads of duty in this country which did not exist in Ireland. In Ireland the number of articles which were the subject of Excise duty were comparatively few; there was no beer duty at that time, no duty upon printed goods, and none upon soap and other important articles, amounting to seven or eight millions; but all those duties existed in England. By the arrangement of the English Excise, particular officers are not allotted to particular duties; but the country is divided into districts, and each officer has to survey and charge the duties upon the several traders of different denomination within his division or ride; consequently the Irish officers who had been unaccustomed to some of the most important duties, could not immediately be sent over here and employed as English officers without deranging our whole system. With respect to promotion, many of the Irish officers were very respectable men, yet they had grown up under quite a different system from that which existed here. When therefore the performances of the Irish officers were minutely inquired into, they could not always stand the ordeal to which our officers in claiming promotion were obliged to submit, though, in point of general qualification, they might be deserving men. The Board in consequence relaxed their system in favour of the Irish officers to a certain extent: they formed a list, made out from the best information they could obtain, of the principal officers and supervisors whose general talents and qualifications fitted them for promotion; and the Board made promotions accordingly, without subjecting them to the English ordeal, giving it however to be understood, that as the young officers came forward, and as the system was longer continued, the same rules would be applied in both countries. The younger men are coming on extremely well, and will be just as good as the officers here in every respect. The general answer I should give to the question relative to the interchange of officers is, that it was always intended by the Treasury, and by the Parliamentary Commissioners who recommended it, to be gradually introduced; and that it should have reference to the knowledge to be acquired of the new system by the Irish officers, and to their qualifications and fitness for the discharge of their duties, before it could be carried into effect. A considerable promotion however of Irish officers was made after the consolidation by the Board, of the best Irish supervisors that they could select, to the situations of collectors, which situations, previously to the consolidation, were never filled by practical officers of Excise, but by gentlemen taken from other pursuits in life and appointed by the Lord-Lieutenant.

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What are the duties of the Secretary's Office?—The Secretary conducts, under the directions of the Board, all the correspondence with the Treasury and with the several public departments with which the Board may be in communication. In that office also, all papers relating to the removal, promotion, reduction, and discharge of officers of every rank are brought under the notice of the Board by one of the Secretaries.

Has that office been increased in its number of late, or diminished?—The Secretary's Office has not been really increased in numbers; the duties however that were performed by the Secretaries' establishment, in Ireland and in Scotland, are now performed by individuals who were previously employed in these countries, and have been brought over here; and therefore the whole of the Secretaries' Office in England will appear to have been increased—but having reference to the aggregate establishment of the three kingdoms, it has been diminished. The expense of the office of Chief Secretary is at present 10,070*l.*; the salaries of the three establishments, previous to the discontinuance of the local Boards, amounted to 14,784*l.*; by that arrangement the number of persons in the office has been reduced from 52 to 36, and a saving effected in the salaries of 4,414*l.* This arrangement has been recently sanctioned by the Treasury.

Is there any further reduction in contemplation?—There is some prospective reduction in the Secretary's Office of salary; a reduction in the salary of the Secretary from 1,500*l.* to 1,300*l.* is proposed, and was submitted to the Treasury in the Board's letter of 13th March, 1830, and it is probable that one of the Assistant Secretaries might hereafter be discontinued.

Who appoints the Secretary?—The Lords of the Treasury; they appoint to all the situations in the Secretaries' Office.

Are they commonly selected from the officers in the department?—With the exception of the junior clerks, they were formerly always selected from practical or surveying officers of the department; but the Treasury recently made an alteration in that respect, and appointed the present Secretary, who was not an officer in the department, and also one of the Assistant Secretaries.

What situation had the present Secretary previously held?—He had held the situation of clerk in the Treasury, and had been private secretary to several Chancellors of the Exchequer.

What duties are allotted to the senior clerks in the Secretary's department?—The clerks arrange all papers that are to be brought by the Secretaries before the Board, and they take the Secretaries' directions in preparing drafts in ordinary cases, and they generally prepare letters to individuals, answers to correspondents, and general orders for the information of the trade. After laws are made or altered, it becomes necessary to frame very precise directions for the government of the officers, and the preparation of them requires great care and a technical knowledge of the surveying business and trade; they also enter all minutes relating to the issue of money and to the discipline and management of the service.

What duties are performed by the junior clerks?—The junior clerks generally are employed in copying letters, in keeping books of the department, and in transcribing and entering the correspondence of the office.

What is the attendance of the clerks?—Nominally from ten o'clock till four, but it is constantly extended much beyond that, if there is any pressure of business, as there frequently is.

Has any alteration been made of late in the scale of salaries in the Secretary's Office?—There has been some slight alteration since the appointment of the present Secretary, a statement of which I will transmit to the Commissioners.

What are the highest salaries of the clerks?—The first clerk has 400*l.* a year salary on the establishment: he had been in the receipt of 600*l.* a year in the Secretary's Office; the Treasury allowed him to retain 200*l.* a year upon incidents, which is to cease when he vacates.

The other salaries appear by the table to vary from 400*l.* to 100*l.*?—The lowest is 100*l.*; the clerk enters at 100*l.*, and rises gradually to a situation of 250*l.* a year, the established salary of the chief clerk of the second branch of the Secretary's Office.

What is the regulation under which the salaries of this department are fixed?—The numbers and proposed salaries of the establishment were submitted to the Treasury, and under the Treasury order the present scale of salaries has been established: the junior clerks rise from 100*l.* a year to 250*l.*; those individuals are not selected from among the surveying officers of the establishment, but are appointed as vacancies arise by the Lords of the Treasury; they rise by seniority and good conduct to the first situation of 250*l.* a year. The vacancy is reported to the Treasury, and filled up at the bottom of the list. Those clerks do not necessarily succeed to the situations in the higher branch upon vacancy, as they have not a previous education in the surveying business of the department, which is of great use in the higher situations; but if any individual amongst them should evince peculiar ability and talent, he may be specially selected by the Board to fill one of the vacancies in the higher branch.

Are the senior clerks always chosen from surveying officers?—The senior clerks have always been chosen from surveying officers, and the assistant secretaries, with the exception of one of those individuals, who was appointed by the Treasury. The senior clerks are appointed by the Treasury, upon the recommendation of the Board; if a vacancy takes place in the senior department, the Board would report to the Treasury, and recommend to the Treasury that individual in the surveying department whom they thought best qualified to fill the situation; it would rest with the Treasury to accede to that recommendation or not; hitherto they have, I believe, invariably done so.

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No. 69.
Sir Fras. Doyle, Bart.
5th May, 1833.

Are the junior clerks altogether in the appointment of the Treasury, without the interference of the Board?—They are; the Board does nothing but notify the vacancy; in the other case they accompany the notification with a recommendation of a fit person.

What is the nature of the Correspondent's Office?—The Correspondent's Office is a branch of the Secretary's Office, in which the correspondence with all the officers of the department upon matters relating chiefly to the surveying branch of the business is carried on.

Who appoints the officer called the Correspondent?—He has been always appointed by the Board.

Who appoints his assistant?—In the same way they have been always appointed by the Board.

From what class are those officers taken?—The seniors are taken from the surveying branch of the department, the juniors from other walks of life.

Where do you draw the line?—I think it is at the 180*l.*; the duties of the clerks are very much those of ordinary clerks; of course if they are diligent and attentive they acquire a good deal of knowledge of the business of the department; but the higher clerks, or assistants as they are called, are concerned with questions which involve more or less knowledge of surveying business.

What are the particular duties required of the Assistants?—They attend the Board with the Correspondent; the Correspondent receives in the morning all the letters that come from the different collectors and supervisors, making statements of any seizures that may have been made, or detection, or complaints against officers, and various other matters which form the subject of communication from the separate supervisors and collectors to the Board; the Correspondent and his Assistant attend. One of the Commissioners in turn takes the charge of the correspondence, and those letters are all read by the Assistant and the Correspondent to the Commissioner who is in attendance; and in all ordinary matters he gives the necessary order immediately upon the particular paper. In matters of importance, that involve material questions, he reserves those papers for the consideration of the Board, and they are either brought in the course of the day to the Chairman sitting at the Board and determined upon there, or are referred specially to the Secretary for the same purpose, but in all ordinary matters the Commissioner decides at once. The reading of this correspondence is a very laborious duty.

Then, that is carried on directly between the Correspondent and the Commissioner, and it does not come under the notice of the Secretary?—It does not, unless it is a case that is brought to the Chairman and Board; then the Secretary would read it, and it would come immediately under the Board's consideration.

Can you state the progress of the amount of correspondence of late years?—In the year 1797 the number of letters issued from this department for England was 19,574. We had no communication then with Scotland and Ireland. In 1801 the correspondence consisted of 23,927 letters; in 1816 it amounted to 31,163; in 1827, when we came into communication with Scotland and Ireland, it amounted to 35,522; in 1830, under the consolidation of the Boards, the number of letters issued was 69,438; and, in 1832, the number was 64,432.

Is this correspondence carried on with the officers of the department only, or is any portion of it carried on with traders and others?—It is not usual for this department to correspond directly with the traders; but upon complaints from traders, and representations from officers to the Correspondent of complaints on the part of traders, the answer from the Correspondent would be to one of the supervisors, or to the collector, to state to the trader the answer to his queries, so that it would indirectly involve a correspondence with the traders, but it is directly a correspondence with the officers.

To what do you attribute this great increase?—I cannot say precisely to what cause it is attributed, but it is a fact that is observable.

Has the correspondence increased generally in other branches of the department?—I think it has generally increased of late years.

Can you account for this great increase in any way?—In the other branches of the Secretary's Office, in the correspondence with the Treasury, it appears to me to proceed from several reports being frequently called for upon the same subject, in consequence of repeated applications by parties being made in the same cases which have been already decided upon.

Is it the practice to appeal constantly from your decisions to the Treasury?—It is a very constant practice, particularly from Ireland. There are comparatively few appeals in English and Scotch cases.

Does any mode occur to you of diminishing this amount of correspondence?—It occurs to me that some part of this correspondence might be diminished, if means were adopted in the department to which the appeal is made of immediately referring to any former reports of the Boards of revenue upon the same subject, and of returning at once an answer to the parties where no new matter of importance appeared to be introduced in the second application.

Do the Correspondent and his assistant and clerks give security?—Yes, they do.

Are they connected with the receipt and payment of money?—No, they are not; but every officer of Excise gives security—it is a practice that has been long established.

Is there any arrangement for dividing the duties of the Board amongst the Commissioners?—There has been an arrangement for dividing certain parts of the duties amongst the different Commissioners. The English correspondence with the country is undertaken by one of the Commissioners in turn every morning, who performs that duty for a certain period. The Irish and Scotch correspondence is superintended in the same manner by another Commissioner; he gives orders upon all ordinary matters of communication, reserving any important

cases for the decision of the Board. These latter, at a subsequent period of the day, he brings before the Chairman, when they are determined by the Board. A Commissioner also, in turn, examines traders who apply to correct errors and mistakes that they may have made in their transactions, when he examines them on oath, and directs the settlement of their cases, or otherwise, as may appear to him expedient, at a proper time. Another Commissioner is employed in considering the reports from Ireland as to the progress of illicit distillation and the management and conduct of the police force employed in that country for the suppression of illicit distillation. Twice in the week three Commissioners sit to determine revenue causes and complaints that may arise on the part of the traders within the bills of mortality. The Commissioners who are not employed on those special services at the time sit with the Chairman, and decide upon the usual matters that are brought before the Board. In matters of importance, where a full Board's decision is desirable, the opportunity of the other Commissioners attending the Board is taken for that purpose, after they have discharged their special duties.

Is the decision of a single Commissioner appointed to any special duty considered as conveying the authority of the Board?—It would be considered as conveying the authority of the Board, communicated through the official channel, in all those ordinary cases in which he decides. When our numbers were more considerable, we used to appoint three Commissioners to several of those duties.

So that, if possible, any letter arriving in the morning is immediately referred and decided upon in the course of that day?—It is decided upon in the course of that day always, unless it is a matter requiring reference or involving any particular discussion—a question may arise as to the interpretation of a law, and various other matters which may require reference. The ordinary matters consist of reports by supervisors of detections made by the officers or themselves, detailing the particulars, and requesting the orders of the Board as to the course to be pursued; and, upon consideration of the writ, the Commissioner determines whether it is a case to bring before the Board, or whether it is one of the ordinary cases which should go before the magistrates for adjudication, and then he issues an order accordingly; if it be matter that requires consideration, it is brought before the Board, where it is decided upon at once, if farther reference for facts should not be necessary. The decision is communicated to the Correspondent, who sends off the order of the Board.

Does the Commissioner's order go directly to the Correspondent or through the Secretary?—It does not go through the Secretary. The Correspondent always attends the Commissioner at the time of reading the letters, and he may call for the attendance of a surveying-general-examiner, in case any nice practical point should arise, reserving always any point in which he has the least doubt for the decision of the Chairman and the Board.

Are any things of that nature in the home survey brought before you by the Secretary or by the Correspondent?—The town correspondence would be reported in the same way; it would come to the Chairman, he would read the paper, and he would at once order a report from the general-surveyor of the district; it would come back to him, and if he thought it a matter upon which he could at once decide, he would decide upon it, and if not, he would refer it to the Secretary, who would bring it back in a formal manner in the course of the day, and the Board would decide upon it.

Every one of the Commissioners in turn, therefore, performs that duty?—Every one of the Commissioners in turn is called upon to perform that duty, and every other duty except that of the Chairman.

What is the attendance of the Commissioners?—From about half past ten o'clock till nearly four, but they remain after that if there is any pressing business which requires to be dispatched by the Board, and every day is a Board day, with the exception of three or four holidays.

What are the holidays?—There is Christmas-day, Good Friday, the King and Queen's birth-day, the anniversaries of the restoration of King Charles II., and the coronation of His Majesty.

What vacations are allowed?—There is no fixed period in the course of the year; I think each Commissioner used to have about twelve weeks. It was generally taken in the summer period of the year, when the business was not so considerable as at other times.

Have not the salaries of the Commissioners been reduced?—They have been reduced from 1,400*l.* to 1,200*l.*; the Chairman has 2,000*l.*

Has the Chairman any allowance besides his salary?—The only allowance is one which all the Commissioners have, a small allowance of 29*l.* 16*s.* a year, confirmed to them by the Treasury, in lieu of stationery to which they were entitled by the old constitution of the Board.

Has the Chairman any allowance for a private secretary?—He has none. The Chief Commissioner in Ireland had an allowance for a secretary, and the convenience of such an assistant to the Chairman would be very great.

Has the business of the Board increased of late years?—The business of the Board certainly appears to have very considerably increased of late years, and a reference to the correspondence would, in some measure, shew the degree to which it has increased, though that cannot be taken altogether as a decided criterion of its full extent.

Has the business of the Board with the Treasury increased?—It has within these few years considerably increased; since the year 1816 the references and reports have nearly doubled in amount.

You say that the business of the revenue police is now transacted by the Board, was it formerly transacted by the local Board in Ireland?—It was: subject to appeals in cases where parties were not satisfied.

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Sir Fras. Doyle, Bart.
5th May, 1833.

What number of men does that police consist of?—It consisted of about 500: the Treasury have recently authorized us to add 200 men to the police, to be appointed by the Lord-Lieutenant, making together 700.

Is that entirely separate from the Irish police, and is it confined to Ireland?—It is.

Are they armed and officered?—They are; and they are taken from individuals whose characters are inquired into as far as practicable, and who are healthy and active men.

Who select the men?—The men have been selected hitherto by the Board. We are in the habit of inquiring into the characters of men with a view of having persons ready to recommend.

Who appoints the officers?—The Board.

What class of persons are they?—The officers have been sometimes taken from men who have filled some military situation, also others who have been recommended as properly qualified persons by gentlemen of the country.

What is the reason of the increase this year?—The great complaints of the prevalence of illicit distillation, to the suppression of which this force is exclusively applied; the last season was particularly favourable to illicit distillation. The barley and oats were well got in, and the turf was also particularly good and got in dry; in addition to which the disturbed state of the country rendered it impossible for the same amount of police force to produce the same result, as small parties could not be sent out, and the ordinary surveying officer is totally incompetent to suppress in any way illicit distillation. If he heard even of a still in his vicinity, if he went to take it he would do so at the peril of his life—the whole country would be up immediately: if he went with an inadequate force he would be beaten; if he attempted to go alone he would be murdered; therefore an officer under these circumstances is obliged to wait till he can get the assistance of the revenue police. The revenue police could not of late go out in small detachments as they have been in the habit of doing, and therefore it was the result of earnest applications on the part of the trade in Ireland that that particular branch of force has been increased which is exclusively employed in suppressing illicit distillation.

Has not there been a considerable falling off in the quantity of spirits on which duty was paid in Ireland in the last year?—On which duty has been paid there is a falling off, but the last accounts shew that the spirits manufactured in Ireland this year exceed by half a million of gallons the manufacture of last year. The gross receipts will not shew it altogether, because in Ireland and Scotland they bond a good deal of spirits, and the duty is not paid on those spirits till they are taken out of bond, and the gross receipts will only shew the quantity that has paid duty; but it appears there has been an increase of the manufacture to the amount of half a million of gallons. There has been a considerable falling off in the manufacture of spirits in Scotland, owing I think principally to the failure of several houses in Scotland; one house in particular that supplied the Irish market with a very large quantity of spirits. The Irish distillers complained very much of the interference of the Scotch distillers in their market, and supposed that it arose from some facilities which the Scotch had with reference to the evasion of the duty that enabled them to undersell the Irish manufacturers. My conviction was that it arose from those parties endeavouring at all hazards to establish a market in Ireland, and the result has proved that it was so, for some of those houses have, I understand, failed altogether: and it would appear that they had been selling at a great loss; the result of that has been an increase of half a million of gallons in the manufacture in Ireland.

Under whose command is the revenue police?—Under two inspectors; there are a serjeant of police and a lieutenant of police with each party, and there are two inspectors of police—as superior officers they have a general control of the police, and they report directly to the Board; and in any cases of importance, when complaints are made, two surveying-general-examiners are sent down immediately to the spot to inquire into the state of the case, and to report to the Board, with whom the collector of the district also is usually joined; but in all ordinary cases the reports to us on the conduct of the parties are made by those inspectors.

Do they go out at the requisition of a collector or of an inferior officer?—They have districts assigned to them, and of course are in communication with all the Excise officers; but their business is to suppress illicit distillation in their districts, therefore they are constantly going out for that purpose.

How is the law business of the Excise department of England conducted?—It is conducted under the superintendence and direction of a principal Solicitor, who is always a barrister of standing, and who is appointed by the Lords of the Treasury. He is not allowed to practise or to perform business, except in cases where the revenue is concerned. His salary is 2,500*l.* a year, and he has no fees or emoluments. His duties are to advise the Board in all matters of prosecution, to determine for their information all points of law, to prepare all Excise Acts, to examine all general orders issued by the Board in which points of law are involved, and to attend the business of the Court of Exchequer. There is also an Assistant Solicitor, whose more particular business it is to attend to the summary jurisdiction, and to prosecute all criminal cases in which the Board may have any concern. He receives a salary of 1,000*l.* a year; but the present gentleman who fills that situation, Mr. Mayow, has a personal allowance of 1,000*l.* a year in addition to the salary, in consideration of having delivered up his patent for life under which that office was formerly held. Previously to the appointment of the present Solicitor, the Solicitor held his office by patent, and was paid by bills of costs, which were founded upon a scale of fees that had been settled by the Court of Exchequer. The Solicitor then paid his own clerks and his own establishment. His gross profits under the former system amounted upon an average of three years to 12,105*l.* per annum. The total expenses of the new establishment, including the clerks, who are paid now by the public, amount to 5,540*l.*, by which a saving in the Solicitor's department in England of 6,565*l.* has been effected.

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Sir Fras. Doyle, Bart.

5th May, 1833.

Do you consider the business to be as efficiently performed under the present mode as the former?—I should say fully so.

Then you do not consider that the loss of the stimulus, which was supposed to arise from bills of costs, has had any effect in lessening the efficiency of the office?—It does not appear to have had any operation, and I do not think it is likely to have any.

Do the Board fix the amount of the remuneration of the Solicitor's assistant and clerks?—The present scale of remuneration was settled upon a suggestion of the Board and the Solicitor together, by the Treasury; the Board had entered very fully into the subject.

Who appoints the clerks?—They are appointed by the Treasury.

Does the salary to the Solicitors and their clerks include the whole expense to the establishment under the head of law expenses?—No; there are the fees to counsel and various other expenses.

In Ireland and Scotland how is the law business conducted?—In Ireland and Scotland there are Solicitors who are at the head of the legal branch of the Excise, who are always barristers, and who receive a salary of 1,500*l.* each; they are appointed by the Treasury and conduct the business in the same manner as the Solicitor in this country, under whose general control and superintendence they are placed.

The expenses in Ireland have been considerably reduced, have they not?—They have; the expenses in Ireland for the Solicitor's department now amount to 2,580*l.*, and an annual saving has been effected since the year 1827 of 15,900*l.* in the expenses of the department there. In Scotland the present expense is 2,310*l.*, and the saving effected in this department in Scotland amounts to 1,190*l.* per annum.

Does it appear probable that any further reductions can be made in the law expenses for the Excise department in any part of the United Kingdom?—I should apprehend that no additional reduction under this head is likely to be made.

Have you any standing counsel for the department?—In England the Attorney and Solicitor General; there is none receiving a salary.

Do the Solicitors institute any proceedings against any person without the authority of the Board?—The Solicitors never institute proceedings, except by the authority of the Board.

Are the Solicitor and Assistant Solicitor in regular attendance at the office?—In regular attendance.

From what hour?—The Solicitor and Assistant Solicitor are in attendance at the office from ten in the morning till between four and five—they frequently are detained till a late hour; the clerks are required to be at the office daily from ten o'clock till four, but the attendance is not limited to those hours, and they are frequently employed a much longer time.

In the twelfth Report of the Commissioners of Revenue Inquiry, it was proposed that the salary of the Solicitor should be 1,500*l.*, with an authority given to the central Board to make an extra remuneration, not exceeding 200*l.*, when satisfied with the performance of his duties; are you aware whether that proposal has been carried into effect?—My impression is that that proposal, for some time after the period stated in the report, was acted upon in Scotland; and that some addition to the salary in consequence was made to the Solicitor, but that is not acted upon at present; it is a net salary of 1,500*l.* a year, and no references had to the additional claim that the Solicitor may have.

Who conducts the legal proceedings in England?—The ordinary legal business before the magistrates is conducted by the collectors, under forms of proceeding with which they are furnished by the Solicitor. In any material case, where it is expected that the parties against whom the proceedings are instituted in the country will employ counsel in the case, if it is a matter of importance, the Assistant Solicitor proceeds to the country. In cases of less importance, but where counsel are understood to be employed by the other parties, he recommends the employment of respectable counsel in the place; but in all ordinary cases the business is conducted by the collector who lays the information, and who has a particular form of proceeding, with which he is furnished by the Solicitor. No country attorney is employed, except in particular cases where we have reason to believe that the other party will employ an attorney or counsel; and in that case, as I before stated, the second Solicitor suggests the employment of some counsel or attorney for that occasion; and in any serious matter where parties are prosecuted criminally by us, and where we think a decision ought to be had in the neighbourhood, in that case we occasionally send the second Solicitor down himself to superintend the proceedings, but those cases rarely occur.

Is the second Solicitor a barrister or attorney?—The second Solicitor is not a barrister, and he never did practise as a solicitor; his uncle was the Solicitor in the same way before him, and he was brought up to be the Solicitor of Excise and to receive the patent; but he is not technically a barrister, he is admitted an attorney.

What number of Commissioners of Appeal are there?—There are five Commissioners of Appeal. We suggested to the Treasury that two of those Commissioners should be dispensed with—we have not yet received any communication as to whether the Treasury have acted upon that or not: we should have suggested that the whole number might be dispensed with, if it had not appeared to us that an appeal from the Commissioners in matters where they exercise a jurisdiction in their own revenue ought to reside somewhere; but otherwise from the business actually done by those gentlemen, it appears that they might have been dispensed with.

What are these particular duties?—They hear all appeals from decisions made by the Commissioners of Excise in summary jurisdiction.

Appendix No. 70.

12th August, 1835.

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No. 70.
Sir Fras. Doyle, Bart.
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Sir *Francis Doyle*, Bart., again called in and examined.

We wish to ask you a few questions about the establishment; and we will first ask you if you have made any reduction in the establishment, or have you any in contemplation?—With the reduction of every duty we have made a corresponding diminution of the establishment. I have here a statement which will shew generally what we have done in the way of reduction ourselves. From the 5th of July, 1830, when the leather duty was taken off, we discontinued thirty officers, the amount of whose salaries was 3,362*l.*; the beer and cider duties were taken off on the 10th of October of the same year, and we then discontinued 234 officers, whose salaries amounted to 24,751*l.*

Were those officers wholly employed in the collection of the duty taken off?—No, not wholly; many of them were employed also in the survey of other duties; but by a new arrangement of all the districts, so as to throw more business upon some and less upon others, and to equalize them, we were enabled to discontinue that number of officers.

Neither of them were wholly engaged upon leather or beer?—No.

By discontinuing, you mean reducing the number upon the establishment?—Yes; they were put upon a reduced allowance, and they were re-appointed afterwards as vacancies occurred instead of appointing fresh people. On the 1st of March, 1831, the duty upon printed goods and calicoes was taken off, and in the same way we discontinued 154 officers, whose salaries amounted to about 15,293*l.*; with regard to printed goods, the officers were almost exclusively employed in that particular duty. The duty on candles was taken off on the 1st of January, 1832, and there was a reduction of 210 officers and 22,937*l.*, the amount of salaries. When the duties upon stone-bottles, sweets, scale-board, and starch were repealed in 1834, we reduced eight officers, whose salaries amounted to 780*l.* The total number of officers thus reduced from the 5th of July, 1830, to the 10th of October, 1834, is 636, whose salaries amounted to 67,123*l.*

Can you state what reductions were made in consequence of the transfer of the Excise duties to the Customs previously to 1830?—The number of persons so reduced in the Excise was 716; and the amount of their salaries 57,520*l.* Subsequently in 1834 the duty on teas was transferred to the Customs, by which a reduction of Excise establishment of fifty-one officers, whose salaries amounted to 5,000*l.*, was effected. In the seven years ending the 5th of January, 1828, the saving altogether amounted to 129,000*l.* for the United Kingdom; taking in the ten years preceding 1831 it amounted to 183,475*l.*

That is after deducting certain increases?—Yes; there is an increase of 6,000*l.* deducted in this sum.

Have you appointed many officers from the reduced list?—A great many in the course of that period of time. For some years subsequent to these great reductions, we did not appoint any expectants of Excise until our reduced list of officers was exhausted, or nearly so. The general rule we adopted was to take the reduced list, and from that fill up the vacancies in every part of the department as they occurred.

You referred to some Treasury minute upon this subject?—There is a Treasury minute directing us to place those men upon the reduced list, and to suspend the appointment of new officers until that was exhausted. I think that arose from the Board's letter to the Treasury, and, in point of fact, it has been so. That list was exhausted in the last year or two, and we have begun again to appoint the officers in the usual way, that is, to appoint a certain number of young men to supply the vacancies of expectants.

Have you any reductions in contemplation at present, or any changes in the management of your business in any of the branches?—We contemplated and have been looking to any suggestion of the Commissioners of Inquiry, and that has in a general way prevented our doing what perhaps we should otherwise have done of ourselves, lest it should interfere with their recommendations; but we have contemplated an alteration in one or two branches of the business, particularly the fine-accountant's branch. Some time ago there was a difference in the practice between the Fine-Accountant's Office for Ireland and Scotland and England, and we thought it better to consolidate the three branches into one, and if possible to make it a separate and distinct department of accounts: the individuals belonging to that branch have heretofore gone on, in, what is termed in Excise language, the rotation; the clerks enter at a low rate of salary, and gradually rise by seniority to higher situations: in that way the promotion has heretofore taken place. We have been long endeavouring, however, to counteract the rigid system of rotation, and in many instances, particularly in the higher situations, have selected the man that was best fitted for the situation; and the present first general-accountant when appointed was a junior general-accountant on the rotation. The second general-accountant also was selected from the Irish branch, because we found these two gentlemen the best qualified for those higher situations; and though we like the rotation as the general rule of promotion, yet we have established as a principle that this is not to preclude our selecting juniors of merit, where those next in succession are not sufficiently qualified.

By your system of dividing the accountant's office, men were brought from one branch by rotation, with which they were perfectly well acquainted, to one where they had no experience?—Yes; in some degree that is the effect of a rotation; but, practically, before a man became a general-accountant he would probably have gone through all the different branches

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of the business, and it seems to have been supposed that he would thus acquire a general knowledge of the business of each, and be enabled to understand more of the general business than if he had been confined entirely to one branch: the system of strict rotation, however, is very objectionable in my view of the service. It should be the general rule, perhaps, to take the senior; but it should not be so strictly acted upon as to give the impression that there was any right to claim promotion on the ground of seniority alone.

Will this change be attended with much saving?—It will be attended with some saving; there have been two accountants already reduced in consequence of it, and a saving of salaries of 220*l.* per annum, and a reduction of a great many books and papers; we have reduced about twenty-two books; but the arrangement made by the Board is a temporary arrangement, because we did not think it proper, without a trial of this new plan, to make a permanent establishment: it has, however, worked very well, and I have no doubt the result will be to save 210*l.* more, and the saving by the consolidation will thus probably amount altogether to 450*l.* a-year, while the business will be done more efficiently.

Is there any other branch where you have adopted any thing of the same kind by way of change?—I am not at this moment aware that we have, except that an alteration of all the districts has been made, arising out of the reduction of the duties as before mentioned. Every part of the out-door business has been re-arranged in order to make those reductions.

You mean the supervisors' districts?—Yes; and the officers' divisions and rides have been adapted of course to the new plan. We conceive also that in some parts of the establishment, with which the Commissioners of Inquiry are perfectly acquainted, the comptrollers and audit, for instance, a saving may be effected. We have long thought that these two departments might be consolidated; but with regard to the department of accounts generally, I can, I think, add nothing to what has already been stated in the Board's report to your Commission. I mention the comptroller and audit, because, whether you go into an extensive change of system in the branch of accounts or not, that change might be immediately made. One of these establishments might be retained with a few additional clerks, and the other be got rid of; the remaining establishment performing the duties of both. I think that might be done at once without inconvenience. I presume also, that the comptroller of cash is an office which might at once be dispensed with. Of the Commissioners of Appeal we have reduced one, at least not filled it up; and the registrar, and another I think, might be reduced; there are now four: three are perfectly sufficient. Some court of appeal, perhaps, as long as the Commissioners of Excise are required judicially to decide matters where the revenue is concerned, it may be thought decent to have; not but that the public have been perfectly satisfied with our decisions, as is shewn by there being hardly ever an appeal from them; but three Commissioners of Appeal would be quite sufficient, which would be a reduction of 165*l.* a-year in salary. The office of the registrar of the summary court has also been reduced. There were a registrar at 400*l.* a-year, and two clerks, the aggregate of whose salaries amounted to 690*l.* Of these the registrar has retired upon an allowance given him by the Treasury, and the first clerk is made registrar, at a salary of 200*l.* a-year; and one clerk now does the duty of the two, making the total present expense 310*l.* a-year instead of 690*l.*

Is there any reduction in contemplation in the Secretary's Office?—No; we had it in contemplation to reduce one of the assistant-secretaries; but the labour of the office, since the Irish business has been altogether thrown upon us, has gone on gradually increasing, and to such an extent, that I apprehend it is quite impossible to make any reduction in any part of the Secretary's Office.

The correspondence that is connected with that office relates only to the Treasury and other public offices?—What we call technically correspondence, is confined to the Correspondent's Office, which is a branch of the Secretary's, and is concerned in conveying the Board's orders to the supervisors and collectors.

And to the traders?—We seldom correspond direct with traders; when we do in a special case it is by the Secretary; but we correspond with the trader by directing the supervisor or surveyor to acquaint him with the decision of the Board. The correspondence is immense which is carried on by the officer called the correspondent; it relates entirely to the correspondence with our own officers, and is founded on orders given by the Commissioners, before whom the letters are laid every morning.

This correspondence includes all petitions coming up from the trader?—Yes; all reports from the supervisors and collectors, and all the accounts of whatever transactions have taken place; the letters are opened and read in the presence of the Commissioner. When our numbers admitted of it, a committee took that branch of the business; now each Commissioner takes it in rotation.

And, first of all, the correspondence is received by the correspondent, Mr. John Brown?—Yes; the letters from the Post Office are brought to him; they are then opened by him and read to the Commissioner whose turn of duty it is to attend, and who issues the necessary order. If any of the letters contain matters which seem to require the particular attention of the Board, they are afterwards brought before the Board specially, but on all ordinary matters the Commissioner decides at once upon the paper; such part of the letters as consist of answers to former references, for instance, where a collector has been ordered to report upon a particular transaction. If the matter relate to business already in the Secretary's or the Solicitor's Office, it would be referred back to the Solicitor or Secretary by the attending Commissioner; but upon all other letters he gives what he considers to be the necessary orders, reserving any matter of importance, as before observed, to be specially brought before the Board.

Is every letter and document entered the day it is received?—Yes; every one as it is received; it is entered immediately upon coming up. In the correspondent's department books

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are kept, shewing the date of each letter, the course it has taken, and the quarter to which it is referred; so that through the correspondent's books you can trace every letter.

Is an entry made in succession with figures, so that a reference may be made?—Yes; a reference by figures.

In succession?—Yes.

From its receipt to where it is disposed of?—Yes; and when it is finally disposed of, it is put up in a particular press, where it can always at once be found, for any period, however remote, by reference to the register and index.

That book is kept by the correspondent?—By the clerks in that office.

Is that book ever inspected by the commissioners or a commissioner?—Yes; it was inspected to see the progress of it not very long ago, and it was found to be very correctly kept.

Is there any regular inspection?—No; I do not know that there is: there has been a frequent inspection of those offices from time to time, where any occasion has arisen to make a reference to them necessary; I do not mean that there is any periodical reference.

What is the rule by which the Commissioner decides what paper he shall make an order upon, or what he shall refer to the Board?—If it is a paper involving the misconduct of an officer, to a degree that might affect his situation in the service, the Commissioner would in that case refer it to the Secretary for the Board; and there are other cases in which the Commissioner does not feel disposed to decide the case himself; there is no settled rule; it is not possible to draw any strict rule; but the cases to be referred are generally so marked, and the ordinary proceedings are so clear, that the Commissioner has seldom any doubt: any case involving new principle or practice he will bring before the Board, or any case of general importance.

In the case of petitions or complaints of traders, how does he determine upon them?—In the case of a complaint from a trader, he would order the necessary report to be made upon the facts on the other side, by the supervisor or collector, in the place where the transaction occurred; upon the receipt of that report the Commissioner would judge whether the case was of sufficient importance for the consideration of the Board at large, or whether he should himself dispose of it in the usual way.

With respect to the reading of the letters, are they all actually read by the Commissioner?—They are all read to him, from beginning to end, by the correspondent, or the assistant correspondent, who attends the Commissioner for that purpose.

What may be the average number a day that are received and read?—A great many; it generally takes a Commissioner in the morning, I should say, about two hours to hear those papers read, relating to the English correspondence alone; then there is also a daily committee for the Irish and Scotch correspondence, which usually occupies more time than the English.

Another Commissioner?—Yes; they are disposed of in the same way.

It occupies two Commissioners?—Yes; every day for that time.

With regard to the letters and documents that are referred by the Commissioner to the Board, what is the course with these?—The course is—and there, I should say, some improvement might perhaps be made—for the Commissioner to refer it to the Secretary, and the Secretary then brings it, in the regular course, before the Board with his other papers; but as he may have at that time a great many other papers to bring before the Board, some little delay may arise before that particular paper is brought under the Board's consideration. Now as those papers are not very numerous, though there are some every day, it occurred to me, in considering the matter, that the Commissioner, at the close of his sitting with the correspondent, might bring those papers in at once to the Board; he has a knowledge of the subject; he has just heard the paper read to him, and his doubts may be stated at once, and the paper might be, without any trouble, dispatched by the Chairman at the Board, and that without any considerable interruption to the business; that is an improvement that occurred to me that I thought of suggesting.

Are those letters read fully to the Board?—Yes.

Is there a book kept for entering all those that are so referred?—Yes; the correspondent's books shew they are referred to the Secretary, and the Secretary then is to account for them. If the alteration I propose to suggest to the Board should be adopted, there will be some little difference in the form; but that might be met by another arrangement: at present, the Secretary stands charged with all those papers referred from the Commissioner to the Board; and he would have to account for them in his book, and if called upon, to shew what was done upon them.

Have you a minute clerk each day at the Board?—The Under-Secretary attends the Board, and reads the minutes.

The minute clerk would be the person to take an account of those papers?—Yes; in that particular case. There is no minute clerk to make minutes specially; the Secretaries bring the papers in their different departments before the Board, then the Board's order is written upon the paper itself, and from that the minutes, which relate to the establishment, discipline of the service, issues of money, &c., are made out in the Secretary's Office, and read to the Board the next day.

Is the correspondence that is connected with the London district managed in the same way as that which comes from the country?—No; the London papers are brought to the Board, and disposed of there by one of the Commissioners, who takes that part of the duty in the Board-room, and are referred by him, if the matter is of importance, to the Secretary for the Board; or he makes the usual order upon it at once.

How do they come into the Excise Office?—They come either by the post, or are

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delivered by the parties at the Petition Office; a great many come to the Chairman, directed to the Commissioner, and he acts upon them; but a great proportion every morning comes to the Petition Office, where they are stamped and entered; they are then brought in by the door-keeper to the Board, and they come before the Commissioners in the way I have mentioned.

Are they brought at once to the Board, or through the Secretary?—They are brought at once into the Board, after passing through the Petition Office.

How is the Petition Office composed?—There are two persons now officiating in it. This is an establishment of rather a recent date, for the purpose of securing those papers brought to the chief office coming into the Board; before that, they were brought at once to the door-keeper, and delivered in to the Board; but some questions arose as to whether particular papers had been delivered to the door-keeper or not; and in consequence of that, which was some time ago, the Board thought it better that there should be an intermediate place, where the papers should be received, recorded, and stamped, which indicates that they have been given in at the Petition Office; and after they have been entered there, they are put into the door-keeper's box, by whom they are taken to the Commissioner whose turn of duty it is to attend to that particular kind of papers. Whenever a statement of facts is required upon any part of the London business, the paper passes into the hands of a general-surveyor, a London officer, who attends daily at the Door-keeper's Office, and he becomes responsible for it.

Is there a regular entry made of all those papers?—Yes; they would be found to be traceable through all their different stages.

What rank and class of officers are those that have the care of this Petition Office?—They are merely officiators.

The petitions come open?—Yes; many of them.

Not by regulation?—No; it is as the petitioners like.

Petitions that come by the twopenny post, are they sent, because they are twopenny post letters, to that office?—No; they would come to the Commissioners of Excise; I open those letters at once.

Without going through the Secretary's Office, or the Correspondent's, or the Petition Office?—Yes.

What entry is made of them?—Those letters, whatever their contents may be, are in the same situation as the letters that have gone through the office. I always act immediately upon them; they would go out with an order upon them; and if they referred to the town business, they would go to the general-surveyor in waiting, being first registered in the Petition or Register Office and entered accordingly: if they referred to the country business, they would go with the necessary order to the correspondent, (after being recorded in the same way in the Register or Petition Office,) who would enter and send them to the proper collector or supervisor.

Is there any regular book of entry kept in which each of those papers so come into the possession of the Board is entered, so that what is done with them, and how they are disposed of, may be ascertained?—I apprehend that every one of those papers, in the way I state, are traceable from their coming to the Board till their final disposal; and those papers that come before me, in the way I have mentioned, go from me to the Register Office, where they are entered for the first time, and thence to the several departments. I have no book in which they are entered at the Board, for the number of them is immense; but I never heard of a paper of this kind being lost in that way. I do not think there is any difficulty in tracing them through their stages.

With respect to answers to traders when they make complaints or make any request to the Board, in what way do you communicate the answer to a petition from a trader?—We communicate through the supervisor, or the surveyor, or general-surveyor, as the case may be, of that district.

Is that communication in writing?—No; it is by direction; the Board's order is written upon that paper, which would be found upon reference to any of those petitions in the handwriting of the Chairman or the Commissioner, and is at once conveyed to the general-surveyor or the surveyor of the district, usually the general-surveyor, and it is thus communicated to the trader.

Do the traders often ask for audiences from you as chairman of the Board?—The Commissioners, as a general rule, do not grant audiences at the Board; it generally leads to discussion and a great waste of time. Parties are requested to state, in writing, the complaint or the object they have in view, and upon those occasions necessary answers are written by the Secretary; but as far as I am concerned as chairman, a great part of my time is passed in seeing traders, or bodies of traders, who come for communications, or members of Parliament, with respect to particular complaints; or to make inquiries of me. It forms part of my business as chairman; but an hour or two of discussion at the Board would interrupt the whole current of business, and seldom produce a result that would not be more rapidly arrived at by a written communication.

It has been suggested to us by some of the traders that it would be a great advantage to them if the numerous laws that relate to some of the branches or heads of Excise were revised and consolidated; does it appear to you that such a measure would be expedient?—I have no doubt it would be a very desirable thing; it is, however, a very difficult thing to do, because upon the old laws, as they have existed, many decisions have been made which form and enlarge the general practice, and the alteration of those laws would sweep away those bodies of precedents; there are technical difficulties of that kind, but I think it a desirable arrangement if it could be made.

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In some of the branches there are a great many Acts?—Yes; but some of them have been consolidated.

But the same principle acted upon in the case of malt has not been acted upon in the other heads of duty?—It has not extended to all the duties; I think it would be attended with a great deal of advantage if it could be done. I do not know any objection to it, except a technical one; it requires a good deal of nicety and correctness to do it well.

With regard to the penalties generally enacted in the Excise laws, what is your opinion in regard to them; they are complained of as being unnecessarily high and numerous and disproportionate?—I do not know that some of them may not be so; in looking through them, some of them may be too high, but it is very seldom that the full penalty is awarded; at the same time, there are in all these offences so many different shades of guilt between the most atrocious frauds and breaches of regulation, that, if permitted, would lead to the commission of fraud, but in which there may have been no fraudulent intent at the moment; and, morally speaking, it seems hard to visit those two descriptions of offence with the same penalty. It is, however, in the one case met practically by the mitigation, and in the other case by the enforcement of the penalty; but I think it a very proper subject to consider, whether, looking at all the penalties, some modification of them might not be adopted without prejudice to the revenue, and without leading to the commission of greater frauds; but whatever you do, you can never visit the same amount of punishment upon different classes of people. £100 may be no punishment at all to a very rich fraudulent maltster, and it may be a very severe one to a poor man: that is inseparable from all fixed penalties, but it is perhaps an advantage having a high penalty; as, in some cases, it enables you to punish a greater offence by taking the full amount, whilst, in the lesser degrees of guilt, it enables you to mitigate in proportion, and that practically is the case in the decisions that take place upon all proceedings for the recovery of penalties.

We find that a great many Excise prosecutions end in compromises; how does that happen; does it appear to you to be a system that ought to be continued?—It is very difficult to prevent it; generally speaking, I should say that the publicity of the transaction is a very valuable part of the punishment, but in practice it is very difficult: we never fix the amount of compromise, that is the rule of the Board; the party offers and offers till we think there is a sufficient penalty for the offence, but we never attempt to say, such an offence may be commuted for such an amount of penalty; we never upon that principle fix the amount: but when the parties come before you and acknowledge the offence, and state they are ready to submit to the Board, but that they are ruined by going on in the Exchequer, it is difficult to say that you will insist upon going through all the forms of the process, which they would, besides, disregard; and it would at last come to this, that the same compromise would take place by the Attorney-General and not by the Board; their counsel would submit it to the Attorney-General: in point of fact, it is either way. Publicity is attained, perfectly well known, when a proceeding is instituted; the result of it, whether compromised or not, is bruited about among the trade; there is no concealment, but it is difficult to say you will not compromise; you cannot draw a line; but I am under the impression that a serious offence should be compromised as seldom as possible where you can go on. In some cases a compromise takes place, because, though an offence has been committed beyond a doubt, some part of the evidence may not be complete, and the trader, conscious of his guilt, makes an offer of compromise, and the Board, rather than run the risk of a defeat, would consent; we never compromise when the matter is in court; the Attorney-General does it then.

Have you any thing to say upon the subject of the rewards given for the discoveries and detections by the officers?—I should say in many cases the rewards are not adequate: the Treasury latterly, upon representations from the Board, have been very liberal in authorizing us to grant additional remuneration; it happens for ever that our officers are engaged most meritoriously in the prosecution of an offender and tracing him; he is brought to trial, and the effect is to break up, perhaps, an extensive system of fraud; but the man disappears, or goes to prison, or his effects when sold produce little or nothing: whatever they do produce is first of all applied to the expenses of the prosecution, and there is frequently nothing to divide amongst the officers; and it may so happen that it may have been one of the most important cases that could occur; as we had an instance, indeed, at Bath, not long ago, in which we broke up the most extensive system of fraud in soap that had been going on for some years, extending through different parts of the country. Our officers were engaged in it for several years, and ultimately, although successful in extirpating the fraud, there was nothing to divide. We stated the fact to the Treasury, and they gave us 1,100*l.* to divide among the officers; and, though a large sum, it was not more than they deserved. In similar cases we are in the habit of applying to the Treasury, and I think it would be desirable if we were authorized by law to grant rewards ourselves, within a limited amount; it would save a great deal of trouble in stating the circumstances and in the correspondence with the Treasury, when you must go through the whole details in order to shew the merits of the individuals, and to put the Treasury in possession of all the circumstances upon which they have to make the decision. I think some addition to our present power in this respect might be granted with advantage.

The practice of the Excise is to take security from every officer?—Yes; that has been the invariable practice, I think, of the Excise.

It has been suggested to us that the security should be confined to persons intrusted with money; what is your opinion upon that?—My opinion is, that it is attended with advantage to take security from those parties. I think that, to a man entering the service, it is a kind of test of his respectability amongst those with whom he is connected that he can

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obtain security; it gives you some assurance for the character of the man whom you admit into the service; and it often happens when men are discharged you have difficulties in getting back the commissions from them: we have been obliged for this purpose to threaten to put the bonds in suit. Every officer is called upon when discharged to give up his commission, otherwise a discharged man might make a very improper use of it as an officer; and it has happened that men when turned out of the service have refused to give up their commissions; but through their sureties we have a tie upon them in this respect, and it has been found effective. I have talked to some of our most respectable practical officers on this subject—men who have gone through all the ranks of the service themselves—and they are very strong in favour of its being continued; they have known its operation, and felt it in their own persons, and they think it very undesirable to take it away; but it is a point that has been mooted.

The clerk of securities is not appointed by the Board?—No; it is a Treasury appointment: the formal appointment is by the Board, but the nomination is in the Treasury.

Have you any alterations in contemplation with regard to the office of clerk of the securities?—No; I am not aware of any.

Or in the Store-office?—No; I think the Store-office is a department of very great business and labour.

The diaries are regularly sent up every round?—Yes; the collector in going round meets at each place the supervisor; the supervisor is furnished at that time with his diary, which contains any complaint against the officers in his particular district; those complaints he has entered in his diary are examined into by the collector upon the spot; the officer is heard in his defence, and the collector writes his opinion, and the officer is required to sign his initials to the complaint, to notify he has had the complaint read to him, and been called upon for his answer. These diaries come up to the chief office at the end of the round, and they are sent to the clerk of the diaries, who distributes them amongst the Commissioners. If the complaint brought forward by the supervisor in the diary should be of a nature that pressed for decision, and not one that would admit of being kept till the end of the round, the collector is ordered to make an extract of it and send it up to the Board, and it comes before the chairman.

You say those diaries are distributed among the Commissioners; in what course is that done?—The number of diaries to be sent in are distributed equally amongst the Commissioners at the Board.

They are read?—Yes; by each Commissioner.

And decided upon?—Yes; except where the charge against the officer may entail any severe punishment; in that case the Commissioner would give it to the Secretary to bring it before the Chairman, and I should decide on it at the Board.

Does it take much time reading those diaries?—Yes; sometimes indeed there are few complaints in them, but sometimes they contain a great many, and require considerable attention.

In point of fact, upon an average, it does occupy the Commissioners every day a considerable time?—Yes; I may say every day; they are always coming up at the end of every round; they occupy each Commissioner every day a certain portion of his time.

You mean the work connected with the diaries alone?—Yes; some diaries take up a considerable time, but it will probably take up near an hour, generally speaking.

Do these diaries come before the Commissioner just as they are received, or is any note or memorandum made by the clerk?—No note by any person.

He is not assisted by any note of that sort, or any previous inquiry?—No; the diaries come before the Commissioners, doubled up in parcels of five together: each Commissioner has a parcel; he takes the first leisure opportunity he has from the business of the day that is more pressing, and sits down to those diaries. In looking through them, where he sees there is an error, or complaint made by the supervisor, he examines into the cause of complaint, and writes his decision on the back; he then takes the next till he gets through them all. If there is any part of the practice upon which he has some doubts, he would call for information on that point; but, generally speaking, his familiarity with the practice enables him at once to record his decision in writing; the names of all the officers and of the supervisor are on the outside of the diary, and the Commissioner writes his direction, referring by name to the officer, and orders him to be cautioned or reprimanded, or to be reprimanded and removed from the place where he is then doing duty, or to be strictly cautioned, and the collector to report at the end of three months how he does his business, as the case may be; the minute is directed to be communicated to the man, and, in such a case as the last mentioned, at the end of three months the collector makes a special report, stating that since that time there has been no cause of complaint against the officer in question, or that he still continues irregular in his conduct, &c.

[A considerable portion of Sir Francis Doyle's evidence having been inserted in the body of the Report, (see pages 60, 61, 85, 86, 87, 88,) it is consequently omitted here.]

In the course of our examinations it has been sometimes said that a smaller number of surveying-general-examiners would answer all the purposes of the department; what is your opinion upon that?—My opinion is directly the contrary: I should be very happy to see an increase made to them if we could find proper men to put in; they have been attended with very great advantage: in Ireland, more especially, we have sent over surveying-general-examiners to survey particular districts of the country, and we have found the greatest benefit from having a force of that sort at our disposal. A great many of these officers are also employed when collectors are ill and out of business, being qualified to take the charge of the same duty; but their more important duty is going out inspecting

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different parts of the country, and coming unexpectedly upon officers and traders. In Ireland we have found this of great use in cases of distilleries where detections have been made by them of frauds which had escaped the vigilance of the officers; and the prosecutions against distillers and private maltsters in Ireland have lately been numerous, in consequence. They are a most useful class of officers, and I should be sorry to see their numbers reduced. There was a reduction in the number of them some time ago, and we have found ourselves very much cramped in consequence of it.

It has been stated to us that their approach to wherever they go is, somehow or other, always known, and that their going in pairs is attended with expense without being of any use?—It is perfectly true: in Ireland there is a system adopted amongst the country-people that makes it extremely difficult for any officer to approach the residence of an Excise trader without it being known; but that this has been counteracted in some measure, is shewn by the fact that these officers have succeeded in making detections of fraud by unexpected visits. In the last two or three years these officers have acquired experience, and contrive means of counteracting, in some measure, those signals; and they have accomplished, in a great degree, the object for which they were sent; but true it is there are living telegraphs in every part of that country, who seem to know an Excise officer by instinct, and who communicate with others. There is certainly a knowledge of the approach of those men in some odd way often transmitted to the traders, but the result, if you call for a return of the number of detections made by these officers in the last year and a half, will shew at once that they had contrived means of making approaches and effecting detections, notwithstanding the vigilance of the trader.

Have many instances occurred of discovering improper conduct on the part of the officers?—Some instances have occurred, and it is with a view of checking that, that these unexpected visits by a superior class of officers are so useful.

They have greatly increased to what they used to be in former times, even when as much revenue was collected as now?—Yes; but at that time we had nothing to do with Ireland and Scotland.

But in England alone, seeing the number of officers concerned in the collection of the revenue, and looking at the character the department had, it makes an appearance as if you had too many?—There is not one of those men that is not fully employed; it has happened that a great many collectors have been ill lately, and we have been obliged to send down surveying-general-examiners; but a great number of those people will be found to be employed in Scotland and in Ireland, and I do not know that we could spare one.

Could not the place of the second surveying-general-examiner be in some degree supplied by taking a supervisor?—Yes; and we have done so in Ireland, from not having a sufficient number of surveying-general-examiners available; we have done it in some instances, particularly in private malt cases existing in Ireland. I think it of great use having pairs of officers; one man is a great check upon another; a man looking to the right when he ought to look to the left, may make a difference of 10,000*l.* in duties. Without meaning to say that our officers would not individually act with perfect correctness, yet it is the habit and knowledge that one man watches the other that gives us the greatest confidence in the result of their evidence of what is said and what is done; whereas if a man goes alone, the statement of the trader is as good as his; but if we have his testimony confirmed by another man that is on the spot, we believe the fact. I think it would not answer to make any reduction of that class;—that is my decided opinion.

The London district, in regard to the arrangements for survey, is different from the country?—Rather different, but not very materially so. London is divided into surveys; the officers have a different denomination; the man at the head of the district is called the surveyor, and the man immediately above him is called the general-surveyor: there is no collector.

Does not it happen that a trader in Southwark pays his duty at Greenwich, and a man at Croydon is brought to the head office in London to pay his duty?—No; Greenwich is visited by the collector of Rochester collection, and Croydon by the collector of Surrey. There is, however, some difference in our system of rounds. The great traders in London pay their duties at the chief office; that is done from there being no collector for London at the office. The books that are kept by the collectors in the country, the ledger in which the vouchers are entered containing the charges against the different traders, are kept here by a branch of the accountants, and checked by one of the comptrollers: the traders come to pay their duties here; they get their pay papers from this accountant, and pay their money into the receiver-general direct. Parts of Herts and Surrey collection comprehend a portion of the suburbs of London, and the traders pay by rounds in the same way as in the country; but within town the traders complain, certainly, that they are called upon to pay their duty more promptly than in the country; but, without altering the whole of our system, we could not change this.

But does not that circumstance of a person going out of London to the country to pay the duties, arise from the territorial limits of the London district not being fixed upon any general rule?—The country collector, who collects any of those great London duties, comes to a convenient place, and he meets the parties there who pay their duties; those nearer London might be thrown into the London district, if there was any advantage in it; but I think they would rather oppose it than otherwise.

Do you find that the system of survey in the London district is satisfactory?—Yes; it is.

Is it as economical as the country system?—Yes; quite so, I think.

Do the surveying-general-examiners act in London?—Yes; they are sent frequently to examine into districts as they are sent into the country. The superintendence that the

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collector exercises over the several districts under him in the country must be provided for in London, where there is no collector, by other means; by the general-surveyors, who have a certain number of districts to superintend. The traders are considerable in London, and superior officers are required to superintend the inferior ones.

The system of removals from district to district of the officers; what is your opinion of the policy of continuing it?—I think it is a desirable thing to do. I think officers who remain long in the same place form connections; and it is very desirable that they should feel and know that they are only temporarily sojourning in the district, and that they are liable to be sent wherever their services may be required; but, independently of that, I think they should not remain beyond a certain time in any one place; it is attended with a little expense, but it is productive of good.

The first class of surveying-general-examiners are stationary in London?—Yes.

Their duty is to assist the Board?—Yes; in reporting upon practical points that arise; but they are frequently sent upon special inquiries: they have been sent into Ireland, and particular places in Scotland, but not for ordinary matters. Their usual business is to report to the Board upon a great variety of practical questions.

You have as many as sixty-two country examiners; is so large a number actually necessary?—I think so; and, from what I have understood, they are fully employed; they are the persons who take out characters, which is a very laborious duty.

How are they selected?—They are the persons who have passed examinations for supervisors. When a division officer applies for promotion, and his character has passed, he is then eligible, upon a vacancy, to be an examiner; when appointed examiner, he is sent down to officiate for supervisors out of business from illness or other causes; whilst so employed, performing all the duties of that station. These examiners become supervisors in rotation, as vacancies occur. At present, of the sixty-two examiners forty-three are acting for sick and absent supervisors in the country; six are occupied in the same way for surveyors in London; the remainder are at the chief office examining characters, &c.: about 200 characters were taken out last year.

In taking out characters they always act with some of the surveying-general-examiners?—Yes; the third class of surveying-general-examiners superintend that; they go through all the facts, and the results are superintended by the third class of surveying-general-examiners. The station of examiner is probationary for supervisors; it is an intermediate rank. The officer, after he has passed his examination, as I before stated, performs duty as an examiner till a vacancy occurs. The body of supervisors and examiners go out in turns, and they are instructed in gauging in the port of London, and other business that may qualify them for the rank of supervisors in any part of the country.

How is the money received from fines disposed of?—It is paid always to the receiver-general.

Does he pay it into the Bank immediately upon receiving it, as he does other duty?—No; he retains it for a certain time, until the law costs and other incidental expenses are ascertained; but it is some time before the distribution is made to the several claimants, and the King's share paid into the Exchequer.

It has happened he has had large balances in his hands?—Yes; it happened sometimes that he had large balances in his hands, but that has not been the case of late: they have been very small.

How is that checked; is there any order of the Board or Treasury by which he is regulated as to the money he holds from fines?—There is a regular check kept upon him as to fines by the accountants.

Does he make any payment other than those that the law requires out of this fund to be made to parties entitled to shares for any expenses of the establishment?—The money is paid into his hands, and when the final distribution takes place he pays to the claimants their proportion; the distribution is made upon the Board's order, and the King's share is then immediately paid by the order of the Board into the Exchequer, upon accounts made out in the Fine Office and sanctioned by the Board.

Is the King's share paid into the Exchequer, or are there any payments made out of it on account of the public service?—No, none whatever; it is all accounted for as the King's share.

Is it accounted for with the other revenues of the Excise?—Yes.

Several persons are employed under the names of officiators in the Excise Office; what is the nature of that duty?—The officiators are persons employed where a temporary pressure of business exists, and where the ordinary establishment is not sufficient to carry on that business, and where it may not be proper to increase the establishment permanently to that amount. If the pressure should eventually turn out to be permanent, in that case the Board could state all the circumstances to the Treasury, and require a permanent addition to the establishment, equal to the increase of the business; but where the object is temporary, it has been found more economical to employ officiators at the lower rate of officiating allowances.

Are the hop officers persons of that kind?—They are respectable people of good character, and are put under supervisors, who take charge of that service, and the men themselves are employed during about six weeks or two months only.

The officiators are the clerks themselves in the offices?—Yes; generally the clerks in different departments: where a great pressure of business comes upon a particular branch of the department, which, within the ordinary hours of office, could not be performed by the establishment, and which requires a knowledge of that business, some of the clerks work extra hours. Many of these men while so officiating are occupied for many extra hours,

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and some have been known to sit up the greater part of the night. Where there is pressure of business out of doors of a temporary nature, then the officiators are not clerks, but persons taken from other walks of life.

But in the offices there are officiators that are not clerks?—Yes; there are some, for instance, in that very office we were speaking about—the Petition Office—there are two officiators in that office.

There is, in point of fact, an extra clerk in other offices?—Yes; only extra clerks in other departments, though called extra, are in point of fact a permanent part of the establishment, whereas the officiator in the Excise is not; he acquires no title or claim upon the office; but as long as the business presses, he is only allowed a certain daily pay.

Has not this employment taken the character of permanency in the Excise, that you are continually employing clerks at extra hours and extra clerks as officiators?—Yes; that has been the constant practice, in consequence of the periodical pressure of business, arising, for instance, through the making out various accounts or returns which occurs during the period of the sitting of Parliament: the number of these returns since my time has increased beyond belief. To make out these returns (and they must be done rapidly) these men are employed to work at extra hours; but we should not be justified in calling upon the Treasury to make a permanent increase to our establishment, because the pressure might not last for more than two or three months; but it is so far permanent that it has, in some instances, recurred for several years in succession.

Who decides upon employing the officiators?—We will take the General Accountant's Office: an order comes down from the Treasury to prepare, with the least possible delay, such and such accounts in the office; the general-accountant receives that order; he writes to the Board to state that this order will require additional assistance, that the ordinary clerks of the office performing their regular duty cannot do it. That application comes to the chairman at the Board; upon that, if there is any clerk whom he knows to be a proper and efficient man, he puts him down to officiate on the occasion: but my usual practice is to direct the general-accountant to propose a proper clerk for the purpose; he is the person best acquainted with the qualifications of the several clerks. Upon the chairman's order thus made at the Board, these officiators are allowed. An account of these officiators goes into the Treasury quarterly, and the Treasury send back these papers with an order for the payment of their allowance for the time specified; the general-accountant is required to state the moment the extra business is done, and the officiator is struck off. I do not think that a more economical mode of doing the business could be devised.

Appendix No. 71.

18th February, 1836.

No. 71.
Sir Fras. Doyle, Bart.
18th February, 1836.

Sir *Francis Doyle*, Bart., again called in and examined.

[The greatest part of this evidence having been inserted in the body of the Report, at pages 143, 144, 145, it is consequently omitted here.]

Who superintends your buildings and repairs?—We have a surveyor who reports to us in every case; he is a person attending the office at a salary of 400*l.* per annum.

Does he employ the workmen?—They are employed under the authority of the Board, and the accounts are all examined by the proper officer and sanctioned by the Board.

Have you any architect belonging to the Board?—He unites the two characters—he is a very good architect and a person of great merit, and we have a great deal of advantage in his knowledge.

Is he paid by salary or by per centage?—By salary.

Have you your works done by contract?—We have usually trades-people appointed by the Board, who are employed by us for the different objects; but where it amounted to any large expenditure we should certainly have contracts. The building now going on at Bristol has been contracted for by tender.

Is this builder employed for country purposes as well as in London?—He is an architect and surveyor; we sent him down to Bristol, for instance. And when the object is of sufficient importance he is sent down to report accurately to us, and to overlook any work, to make the specifications, and to see that we are not imposed upon by any persons carrying on the business. But with the exception of now and then erecting a few warehouses, we have not had any great works in the country.

F. H. Doyle.

Appendix No. 72.

13th November, 1835.

No. 72.
John Clayton Freeling, Esq.,
13th November, 1835.

John Clayton Freeling, Esq., Secretary to the Board of Excise, called in and examined.

How long have you been Secretary to the Board of Excise?—I was appointed Secretary to the Board in August, 1826.

The appointment is in the Treasury, is it not?—The nomination is in the Treasury, the appointment in the Board.

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The rule is to follow the nomination?—The rule is, certainly, to follow the nomination.

You had not been in the Excise before?—No.

What situation did you fill previously?—I was a clerk in the Treasury previously.

You were for some time secretary to Lord Ripon, were you not?—During the time I was a clerk in the Treasury I was secretary to Mr. Vansittart, now Lord Bexley, and also to Mr. Robinson, now Lord Ripon.

By a return from your office of the establishment, up to the 5th of January, 1835, it appears that the net emoluments received by persons in the department of Secretary amount annually to the sum of 7,319*l.* 16*s.*, and that the office consists of a Secretary, Under-Secretary, two Assistant-Secretaries, and eleven clerks; and it appears by another return of the number of persons employed in each class on the establishment, and the amount of salaries on each class, that in the year 1797 the department consisted of one Secretary, at a salary of 603*l.* 11*s.* 6*d.*, and of five clerks, whose salaries amounted to 480*l.*: can you furnish the Board with an explanation shewing the circumstances which led to this very great increase in your department since the year 1797?—The general answer to that question will be found in the great increase which has taken place in the business which is subject to the superintendence of the Board of Excise; but in reference to the amount of the establishment as it existed in 1797, there are some circumstances which it is desirable that the Commissioners should be apprized of. In the first place, with reference to the salary of the Secretary, which is stated in that paper to be between 600*l.* and 700*l.*, I find that that was not the entire emolument which the Secretary of Excise enjoyed at that period. It appears that he then held the appointment of distributor of stamps, which, as I have always understood, was given to him in consideration of the low rate of his salary. In a Report addressed to the Lords of the Treasury in 1806, that circumstance was particularly stated, and the appointment of another person as distributor, which deprived the Secretary of the emoluments of that office, was made the ground of the augmentation of salary to its present rate. With regard to the extent of the establishment, as it appears by the return just alluded to, I find that there have been at almost all periods during the last forty years a considerable number of officiators employed. The expense of some of those officiators was charged upon the incidents of the office; but there was another class of persons employed to officiate at that time, the surveying-general-examiners, who, on any pressure of business, appear to have assisted in the Secretary's Office, and, as they were always paid at the established salary of their rank, they appear never to have been included in the expenditure of the Secretary's department. I have endeavoured, but without much success, to ascertain what that expenditure actually was at different periods; but that it was very considerable I have no doubt, both in point of payment of officiators, and in the number of persons employed as surveying-general-examiners in carrying on the business of the office. There has, in fact, been no augmentation of the establishment of the Secretary's Office in which it has not been applied for on the ground of the inadequacy of the established force, accompanied with a statement that it had been necessary to employ a considerable number of officiators.

Are there any particular periods at which any considerable increase was made?—I find that, prior to 1806, the establishment consisted of one Secretary, whose salary was 750*l.* a year, and five clerks at 624*l.* a year. In 1806 the salary of the Secretary was made 1,500*l.* a year, and the establishment was increased to six clerks, at 1,250*l.* In the year 1820 the Treasury granted a warrant for the establishment of one Secretary and eleven clerks, the expense of the clerks being 2,950*l.* a year. In 1824, upon the consolidation of the Boards, the establishment consisted of one Secretary at 1,500*l.* a year, an assistant Secretary at 800*l.*, two assistant Secretaries at 600*l.* each, and fifteen clerks at 3,360*l.* In 1827, which was the last alteration of the establishment, the establishment consisted of a Secretary at 1,500*l.* a year, one under Secretary at 800*l.*, as before, an assistant Secretary at 550*l.*, and another assistant Secretary at 500*l.*, and seventeen clerks at 3,510*l.*

Have you it in contemplation to make any reduction in the department?—I am not aware that it is in contemplation at present. The Board certainly had intended to revise the establishment of the Secretary's Office, but owing to the successive repeal of duties—to the great additional labour that, for the time, those repeals always occasion—and from the circumstance of our being a good deal employed at present with returns to the Commissioners of Inquiry, no favourable opportunity for the revision, with a view to a permanent establishment, has presented itself.

The Commissioners state, in the Report of 1831, that a further diminution is contemplated as vacancies arise, by reducing the salary of the Secretary to 1,300*l.*, and abolishing the office of one assistant Secretary?—That was recommended in the Report of the Commissioners.

Has any thing taken place in regard to that suggestion since that period?—No; nothing has taken place except a Report which was sent into the Treasury about a year after that in which the Board stated that, having reconsidered the subject with regard to the supposed possibility of dispensing with the appointment of Assistant-Secretary, they saw grounds for departing from their former recommendation. The reasons are detailed in a Report of the Board of Excise to the Treasury.

Do you consider your office as an office of control over that of the correspondents?—I should say that, in a general way, it is subject to the control of the Secretary, but practically it is, in point of fact, a distinct office altogether.

The duties are clearly understood that belong to the respective branches?—Quite so.

You have to communicate directly on all matters relating to Treasury business, and to other departments, with your Board, and to carry on the correspondence with the public offices?—Yes.

The communications with the officers of the establishment and the traders in the country are carried on by the correspondent?—Yes.

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Does the London correspondence belong to your office or to the Correspondent's Office?—Only that part of it which is referred to the Secretary; and it is perhaps necessary to state, with regard to the mode in which the correspondence is conducted, that no inconsiderable part, which is extended, if I may so call it, by the correspondent, is brought before the Board by the Secretary; all the correspondent has to do, in that case, is to communicate the orders of the Board to the country.

He communicates between the individual Commissioners and the traders the decisions of individual Commissioners, as committees, come to on various letters?—Precisely so.

That does not go into your office?—No; it does not come at all into our office; in fact, we never see those papers: but with regard to the papers referred by the Commissioners in correspondence to the Secretary, the Board's decision is obtained by the Secretary at a full Board, and that decision is communicated by the correspondent.

Do many petitions come into your office from traders?—No petitions come directly into our office in the sense in which I apprehend the question. We have many petitions referred to us, but we have no place in which we receive petitions from traders. There is a Petition Office, which has been considered a branch of the Secretary's Office, but which is not connected with it; and in this office the petitions of the traders are received and laid before the Board.

Those are petitions from the London traders?—Yes.

Supposing a petition is directed to you, as Secretary, from a trader, what is done?—The first step, in that case, would be to order it to be registered, and it is then brought before the Board. I bring it before the Board in that case.

In fact all petitions directed to the chairman, or to you, go through your office?—No; petitions directed to the chairman are disposed of immediately at the Board, either by a reference to the Secretary or by some other order, which takes it immediately out of the channel of the Secretary's Office.

Supposing a petition is sent directed to the chairman, and the chairman opens the seal, the course is for him to communicate it and to consider it at the Board, and to form a decision upon it without its going into your office?—Certainly; unless it should relate to a subject which the chairman thinks should be brought formally by the Secretary before a full Board.

The first process is an examination by the Board; and if, on that examination, it appears a subject requiring further consideration, then it is sent into your office to get that information which appears requisite for coming to a proper decision?—Yes; precisely so.

But the petition does not go through your hands, or those of any officers of the department, for the purpose of preparing the matter for consideration?—Certainly not in those cases in which the letters come direct to the chairman or Commissioners of Excise.

Is that the course pursued with regard to all petitions or letters; are they all examined by the Board and then referred by the Board for report?—Certainly, with regard to all those petitions which come under cover to the Commissioners.

Contrary to the course of practice which is adopted in some departments, that all documents, on being received, shall be opened and examined, and, in some degree, noted and reported on by some officer of the department before they come before the head of the department for final decision?—That practice does not exist at the Board of Excise.

With regard to the registration of petitions, is every petition that comes before your office, or the Correspondent's Office, or in any way before the Excise, immediately registered?—The first step is to obtain a registry.

How is the registry kept; what sort of a book is it?—A register is kept in what we call the Petition Office, which is confined to the registration of petitions of London traders, and of persons residing in London, who have business to transact with the Board. This book is arranged numerically: it contains the name of the petitioner; the date of the petition; a short epitome of its contents; the department to which it is referred; the date of the reference; the date at which it is received back again, and the substance of the Board's final order. There is also a column shewing the party to whom that final order is communicated, for the purpose of what we call extending the Board's order.

That is in the Petition Office?—Yes.

With regard to those which come into your office, what is the course?—We have a departmental register, in which we do very much the same thing as the clerks in the Petition Office do. We take an account of the papers, and shew the Board's orders, and the persons to whom they are communicated.

Is there another register kept in the Correspondent's Office?—There is a similar register kept in the Correspondent's Office.

There is, in fact, an accurate registry of all petitions?—There is.

It is easy, at all times, to discover what has become of each petition?—Certainly; every register would, undoubtedly, shew the course of that petition; and it would enable you to trace it to some individual in the department, or to some other person to whom it may have been delivered for the purpose of communicating the Board's order.

Are those registers examined with a view to ascertaining what number of petitions there may be without having been answered?—I must admit they were not formerly; but by a recent regulation, we have found it desirable and necessary to examine the books for that purpose.

You say, if they are registered the facts will appear; but is it quite certain they will be all registered in some office?—I think it is now quite certain with regard to the registers of which I have been speaking.

What control is there over the person who has to take care of the register? The Petition Office is composed of three clerks, is it not?—Of two clerks.

Is it left optional with them whether to register or not?—So long as the parties applying

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deliver their petitions open at the Petition Office, it must certainly be optional whether the person receiving them registers them or not. This must, I apprehend, be the case, to a certain extent, in all public offices.

The duty of registration is not in any way controlled by a superior officer in the establishment to the two clerks who compose that office?—Certainly not.

Of course, therefore, petitions might be suppressed, without the matter being known?—Petitions might certainly be suppressed; but we have this security, that the parties applying must necessarily be supposed to have a great interest in the result of their petitions, and that if they found no steps were taken by the Board upon the subject, they would naturally renew their application; a circumstance which would unquestionably bring the conduct of the persons employed in the Petition Office under the notice of the Commissioners.

The correspondent has power, if he chooses to abuse his trust, to withhold papers from coming before the Board?—We have established recently a mode of registering papers, which appears to offer a satisfactory check to the possibility of the loss or suppression of a paper of that kind, particularly in the departmental registers; for all papers referred from the committee of correspondence to the Secretary, or from the department of the Secretary to that of the correspondent, are entered in the registers of the respective offices: the initials of the person who delivers each paper are recorded, as well as an acknowledgment of the receipts by the other party, in order to give an assurance that that paper has actually found its way into the proper register.

Are there not cases in which business done in your office is done a second time in some of the other offices? The minutes, in regard to all the registration of promotions, reductions, and discharges, are kept in your office, are they not?—All promotions, reductions, discharges, &c., are minuted in our office in the first instance.

Some of the books are kept in the Diary Office?—The Diary Office keeps a register of all the alterations that take place in the establishment, and in the positions of individual officers, for the purpose of their own department.

Your business with the Treasury takes up a good deal of the time of your department, and also of the chairman?—A great deal.

Do you yourself attend at the Treasury?—No.

What is the course pursued in carrying on communication with the Treasury?—The chairman is generally considered to be the organ of the Board in all communications of that nature.

Are there regular periods in which he goes to the Treasury?—No: his attendance there is only occasional.

Is the communication principally in writing, or by oral communication with him?—The chairman has necessarily a good deal of communication with the Treasury and with the Chancellor of the Exchequer, both in writing and orally.

It is matter of course almost, that every memorial which is sent to the Treasury on Excise matters goes through the Board?—We understand that to be the case.

Those memorials are generally the memorials of traders, who conceive they have something to complain of against the Board in respect of its decision on some account?—For the most part from traders; but there are a variety of other topics relating to Excise matters on which the public address the Treasury.

Suppose a trader conceives that the decision of the Board is not a correct decision as against him, and he sends a memorial to the Treasury; is it the practice of the Treasury to investigate the allegations contained in such a memorial themselves, or to refer it for examination to the Board of Excise?—The first step is to refer it as matter of course to the Board, and the Board are then bound to state fully and faithfully all the circumstances of the case to the Treasury. If their statement should be unsatisfactory, or there should be any points on which the Treasury is desirous of further information, of course the Board is applied to again on the subject. I should certainly say that, latterly, the proceedings of the Board have undergone an exceedingly close and scrutinizing attention from the Treasury; they look to the grounds of the proceedings, in all matters which come under their observation, more closely, I think, than they used to do, and they are frequently in the habit of requiring explanations of any apparent inaccuracy or omission in the Board's statements.

Is it the practice of the Treasury to call for information from any other quarter? Do they ever call on the parties themselves, or enter into a full investigation of the merits of the case?—I apprehend not. The Treasury having made up their mind upon a view of the trader's allegations, and of the Board's statement in reply, are, I believe, in the practice of furnishing the party with such an answer as leads him to a knowledge of the grounds on which his petition has been altogether rejected, or some particular request not complied with.

So that in point of fact the decision of the Treasury is almost always governed by the opinion of the Board of Excise?—I was about to observe that the answers will frequently call forth a counter-statement from the party, which necessarily leads to an investigation of the difference between the Board's statements and the trader's allegations.

Does it often happen that the answers of the Treasury lead to such a state of things?—It is by no means unfrequently that such a circumstance occurs.

And a second reference to the Board on the part of the Treasury?—Yes.

So that those memorials must lead to a great deal of attention on the part of your department?—Certainly.

The Board of Excise do not give any reasons in their answer to the memorialist?—It is not the general practice; it would so multiply and extend the correspondence, that it is found impossible to do so. The traders have, for upwards of a century, acquiesced in the mode in which the Board's decisions are communicated; and although we do occasionally get a letter

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from a trader, requesting some explicit information of the grounds of an order (which is immediately complied with), it is, I think, a very rare occurrence.

Has the practice of sending memorials to the Treasury on Excise matters increased of late years?—I should say that it had. The cases arising out of the existing duties are certainly more numerous than they were.

Does it often happen that the Treasury decide against the opinion of the Board of Excise?—It does happen; but I should say not by any means frequently.

The general correspondence has become of immense extent?—Immense.

Of what does it principally consist; with traders in general, or on mere office business?—Of correspondence connected with trade. I should say that the great mass of correspondence arose not out of what would be termed office business, but from communications with the traders.

What difference is there between the business of the traders surveyed and the growing-duty traders? Do the surveys give rise to correspondence?—Alluding to the cautionary surveys, I should say there is not much correspondence arising out of that circumstance.

Is it the practice to answer all the letters you receive in your department, and all the letters received in the Correspondent's department?—It is the general practice, either by communications through the officer, or by letter to the individuals applying.

How many thousand letters in the last year were received and answered?—The letters issued from the Correspondent's Office for England appear to be, in the last year, up to the 10th of October (the latest period to which I have got a return), 31,249, and for Scotland and Ireland 35,299; that is exclusive of the Secretary's Office.

Can you state the number from your office?—I have no record here of the total number of letters sent from the Secretary's Office. I can, however, furnish the Commissioners with a statement of the number of Treasury letters; the number sent to public departments, and the number referred to the Secretary, and which appear in our miscellaneous register; but I am afraid I can hardly give an account of all the letters sent. Those letters, for example, which I answer myself, and are on subjects upon which it is not necessary to apply to the Board, I keep no particular account of; they are not in fact registered.

What are the number issued to the Treasury and public departments?—The numbers sent from the Secretary's Office to the Treasury, in the period to which I have before referred, are 1,084, exclusive of the periodical lists of prisoners and of the persons who claim superannuation, which are exceedingly numerous; each case of a prisoner may, indeed, be considered as a separate report, though included in one periodical list. The list of 1,084 does not include the papers referred to the Secretary from the correspondent's and other departments in the Excise, and which amounted to 5,007.

What is the extent of correspondence between your office and other public departments besides the Treasury?—Not very considerable. It is confined to communications with the local government in Ireland, with the Commissioners of Customs, with the War-Office, and a few other public departments. The number of letters issued from my office to other public departments is perhaps about 200 in the course of the year.

What are the hours of attendance in your office?—The hours of attendance in the department are from 10 till 4, but the clerks attend later in the evening if necessary.

Is there a book kept to register the actual time of arrival?—There is.

Have you any officiators?—We have.

How many?—We have two officiators employed in the business of the Secretary's Office.

Are all those clerks of the Secretary fully employed each day?—I should say that they are fully.

Can you give a description in writing to the Board, of the manner in which the day is employed by the different officers in the department?—Certainly, if it is desired.

Can you state the number of references from the Treasury within the last year, and of the reports made by the Excise upon those references?—The number of references is 1,554 in the year ending the 10th of October; and the number of reports in the same period is 1,084.

In the paper you have in your hand, is there any other information you would wish to lay before the Board?—I might perhaps afford the Commissioners some idea of the extent of the London business, by stating the number of papers registered in the Petition Office, which amounted in the period to which I have referred to 10,159. Those are London petitions delivered in, either open at the Petition Office, or addressed in the shape of letters to the Commissioners.

You keep records of every thing belonging to the discipline of the service in your department, do you not?—We have records in the shape of minutes of the Board which record all appointments, removals, censures, discharges and promotions of every officer in the service.

Are books made out of those minutes?—From the minute itself, the minute-book is formed, which is the groundwork of the books of another office; that of the clerk of securities, in which the details of the whole establishment are brought out in such a way as to enable the Board or the Secretary to refer to the particulars with the greatest facility.

How is the clerk of securities provided with that information?—It is communicated from time to time by the Secretary.

Is there much communication between your department and that of the solicitor?—Many papers which the solicitor brings before the chairman, or any individual member of the Board whose turn it may be to take the solicitor's cases, are referred to the Secretary for the consideration of a full Board.

The solicitor communicates personally and directly with the Board?—He does; he brings his own papers before the Board, and obtains a final order, or a reference to the Secretary in any matter requiring the consideration of the Board at large. The Secretary also examines the solicitor's bills which are periodically brought forward for allowance.

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Are there any other branches of the department of the Excise which communicate directly with the Board without going through your office?—I think it may be said, generally speaking, that all the departments communicate directly with the Board; and it is only in cases where the Board consider it necessary for the purpose of a very full or deliberate consideration, or from some circumstances involving a precedent, or a new principle, that the papers from the different departments are referred to the Secretary for the consideration of a full Board.

As Secretary, you have in the minute-book cognizance of those proceedings between the Board and other branches, have you not?—No. There is no general record of all the proceedings of the department in the office.

Is there no minute-book kept of the proceedings of the Board?—No.

When the Board meets, who attends it?—The course of the business is this: when the Board assembles, which is soon after ten o'clock in the morning, the Secretary attends, and the Treasury letters of the day are delivered to him; he reads them in the presence of the Board, and having obtained the necessary orders, the members adjourn to their respective committees. The papers of the day are afterwards brought in, consisting of drafts of reports which have been framed upon the Board's directions upon papers of the preceding sittings, and drafts of communications to other departments. In the course of the day, the minutes relating to the establishment and discipline of the service, and the minutes relating to the payment of money, are read; and the current business of the day, which consists of reading to the Board, and taking their directions upon the various papers referred to the Secretary, is proceeded with in the presence of those members of the Board who are either not on those days occupied in committees, or who may have finished that part of their duty.

That which you have adverted to relates to your own department?—Yes.

Have you a minute-book in which you enter everything?—No. The registers will shew everything which has been before the Board, but we have no general minutes.

As the Board proceeds with business, is each decision on each document or subject entered at the moment by any secretary or clerk, so as to form a minute-book, shewing the business transacted from the time the Board meets till it adjourns?—No; there is nothing of that kind: the orders are written upon the papers themselves, and the Secretary, when he has gone through the whole of his papers at the Board, delivers them to the different persons and departments for the purpose of being entered and acted upon.

When it becomes necessary to refer back to a decision of the Board some weeks or months before, you have no minute-book to learn that, but must refer to some paper or document?—Yes; which paper or document can be procured by referring to the register. I had at one time thought that it would be desirable to have something in the nature of a rough minute of the Board's proceedings, like those at the Treasury, and I tried it for my own satisfaction when I was first appointed to the Excise; but the papers were so numerous that I found it would be impossible to effect it without great loss of time in communicating the decisions of the Board, and a great increase of establishment.

Has any mode occurred to you of shortening the communication with the Treasury in ordinary cases, many being mere matters of course, which might have been settled in a moment, while a report takes considerable time and some labour?—I should say, generally, that the communications with the Treasury, upon matters relating to the Excise, were such as to require a good deal of consideration, and such as could not be satisfactorily settled by a verbal communication, many of them being in the nature of appeals from the decision of the Board, which must be carefully and deliberately investigated.

Very often they are applications for alleviation of punishment or alleviation of fine, or relief in case of goods seized, or goods destroyed; might not those be settled by oral communication of the solicitor, the Secretary, or the chairman, with the Chancellor of the Exchequer, or some lord who might undertake that branch?—These cases would generally involve a reconsideration of the grounds of the imprisonment or the fine, and we find it very necessary to look minutely into the allegations, particularly those *ad misericordiam;* as we know from experience that the parties attempt to impose upon us by their statements, and such cases could not therefore, I apprehend, be satisfactorily disposed of without full reports from the proper officers.

The petitions are much more frequent to the Treasury than they used to be: when a petition is received by the Treasury, it is immediately communicated to the Excise without any previous examination; might not a great deal of labour be saved by an immediate communication upon the subject of that petition, if it was of an ordinary nature, evidently of no great importance, with some officer of the Excise, without going through the labour and delay of a written communication, often involving a long report?—I should presume, the chairman, or any one who would be deputed to communicate with the Treasury on the subject, must first make himself master of the facts of the case, which would involve a full inquiry into all the circumstances. So that although the oral communication would in the case you suppose supersede the written reports, the labour of obtaining the necessary information in the first instance would be the same in both cases.

There is a monthly report made of the prisoners; are there observations on each case?—There are, but not in great detail; just sufficient to enable the member of the Board of Treasury, who takes up the cases, to form some judgment of them, and to found some inquiry, or, it may be, an absolute order for the release of a prisoner.

Where is that prepared?—In the Secretary's department.

Have you any rule as to the period at which a prisoner is released?—There is no general rule. The period of confinement depends upon the circumstances of each case.

Do you judge of the grounds, or does the solicitor confer with you?—In all cases of Exchequer proceedings the solicitor will report, unless indeed it is obviously one in which a reference to the local officer will answer the purpose; but I should say, generally, in case of

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Exchequer prosecutions, the papers would go to the solicitor, that we might omit nothing in bringing the case before the Treasury.

The cases of convictions before the magistrates are much the most numerous?—Yes, they are; and in those cases, if the papers in the office were sufficient to enable the Board at once to answer the reference, they would decide upon it immediately, otherwise they would refer it for report to the collector or supervisor.

Does the monthly report go before the Board, or is it entirely confined to your office?—We give in to the Treasury a half-yearly as well as a monthly list, which is very fully discussed at the Board; but the monthly list is merely a short epitome of each case, intended to bring the subject more frequently under the observation of the Treasury.

Do you recommend in the monthly list remission of punishment, or merely state the facts and leave it to the Treasury?—We state the facts in the monthly lists, simply and shortly; but the half-yearly statement is very full, and is accompanied with some recommendation in each case.

Are you aware how many persons there are now in confinement for offences against the revenue laws?—I cannot undertake to state the number, but I have reason to believe it has very considerably increased, particularly in Ireland, under the new Act for preventing illicit distillation and malting.

You are bound to make an allowance to prisoners?—When there is no gaol allowance, and the circumstances of the party appear to be such as require it, we have a general power under the 7th and 8th George 4, chap. 53, to allow a person not exceeding sevenpence half-penny, nor less than fourpence half-penny a day.

You said that all papers that were registered were known; is it a matter of course that all papers are in their separate departments registered?—It must be quite certain that all papers received in the Secretary's Office, for example, from the Correspondent's Office, must be registered; it is equally certain that all papers sent from the Secretary's Office to the correspondent must be recorded, so that the Board would have, in case of an allegation of the suppression of any papers, simply to turn to that register to know what had become of them; but with reference to the Petition Office, there cannot be an absolute certainty that the petitions delivered are registered and brought before the Board.

In respect of anything arising out of the office, is that necessarily registered on arriving in the office?—I should say that it was. I can hardly suppose a motive strong enough to induce an individual in the Petition Office, with the great probability, if not the certainty, of detection before his eyes, to suppress any paper before it is registered, well knowing, as he must do, that the parties sending it in must have a strong interest in its fate, and that inquiries would eventually be made to learn what had become of it.

The question would refer rather to its being accidentally laid on one side, than wilfully suppressed?—The accidental loss of a paper would most probably be discovered in the same way; but there cannot, under our present system, be a positive certainty that every paper would be registered as it arrived in the Petition Office.

Do the letters that arrive in your office in the morning undergo a regular register, or are they merely registered on their passing into separate departments?—Those letters which come addressed to me as Secretary are delivered out to be registered before I lay them before the Board.

Do you believe that is the case with all the other departments?—I apprehend it is.

The great increase of expense you mentioned was in 1806; were there any fees received before that time?—I do not think there were any fees received before that time, but the Secretary made his returns to the Board at that time as distributor of stamps, the emoluments of which I think were about 500*l.* a year, and, added to his salary of 750*l.*, made his official income upwards of 1,200*l.* a year.

Was that distributorship abolished, or does the office continue?—The office of Excise distributor of stamps is abolished *eo nomine*, but the duty is performed, under the authority of the Treasury, by means of the office of receiver-general.

Does he get any salary for it?—The Treasury have not thought fit to accede to the proposition of the Commissioners, that a fixed salary should be allowed; they have thought it was sufficient that a clerk in the office should receive the discount allowed by the Commissioners of Stamps.

What salary did the Board recommend?—They recommended a salary of 200*l.* or 250*l.* a year.

Had the practice of allowing the Secretary to hold the office of distributor of stamps been of long duration?—I am not aware that it was. I do not know the origin of the appointment, but the books of the office will, of course, very readily shew that.

What was the salary of a Commissioner in 1797?—The gross salary was 1,250*l.*, reduced by taxes to 975*l.* per annum.

Do you know whether there were any fees generally payable to the officers about that time that were abolished?—The first clerk to the Secretary received some small fees at that period.

Was it generally the practice in the department?—The only fees, I apprehend, were those to which I have just adverted.

The petitions or applications for transfers or renewals of licences are not now received in your department for the town district?—Where they are made by petition they come into the Petition Office, but the usual course is for the traders to apply to the Licence Office, producing their certificates and other necessary documents, and the licences are then granted as a matter of course.

There is a Licence Office?—There is an accountant for licences.

You have nothing to do officially with the licences?—No; unless some question should arise

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out of them for the consideration of the Board at large; in which case it would be referred to the Secretary for that purpose.

There is a difference between the business of licences in the town and in the country branch, is there not? in the country it is entirely in the hands of the collector?—It is.

In town it comes into the Chief Office under the department of the accountant?—It does.

Is there any increase of business in consequence of the difference of arrangement?—I should think not; for I apprehend that the licence-accountant must be considered in the light of a collector in the country, except as to the receipt of the duty.

What is your opinion; whether they should be renewed at one period, or whether it would be better to let them be scattered over a great many days, and be renewed as they become vacant?—At present our two great licensing-days are the 5th of July and the 10th of October; there is, however, one class of licences, the retail beer licences, which are granted *de die in diem*, and are renewed as they terminate, whenever that may be. The reason why definite periods are assigned for other licences is, that many of them are dependent upon the magistrates' certificate, which can only be obtained at particular periods of the year.

That occasions considerable trouble and labour to the officers at one particular period of the year?—Yes; but then there is also this advantage attending it; it brings those persons who have not renewed their licences more particularly under the view of the officer of the district; whereas if the licences were obtainable at irregular periods, there would not be the same means of detecting sales without licences.

The trader does not necessarily petition the Board unless under particular circumstances, but he goes to the licence-accountant for it?—Just so.

Is there much business arising out of the permits?—I think there is a good deal arising out of permits.

Is it not necessary, in some cases, to have a reference to the Board?—Certainly, in some cases in which a permit is out of date, or it is so obliterated that it cannot be deciphered, or where it is lost, the case must be brought before the Board for the necessary order.

Where it is from accident as much as it is from fraud, that leads to communication with the Board?—Just so.

You have also a good deal of business from petitions for advances of salary; they pass through your office?—Yes.

Is not that a case that might be at once disposed of, as this Board have recommended?—It should, I think, be made a general rule, either one way or the other.

What is your opinion as to the practice; do you conceive the officers are better for the indulgence?—I should say, certainly not: if the rule is once established that the salaries should be paid quarterly, I am convinced that, by degrees, the parties would adapt themselves to that state of things, and that it would, in the end, be a more advantageous arrangement for them.

A petition is now presented by every officer in the office?—Yes, by those who require the advance; the officers in the country are paid by a general order half-quarterly, the collector being on his rounds to receive the duties and meeting the officers at those periods.

Have you ever supplied any of the traders with instructions as to their liabilities, and the mode of charging, and the rules they ought to abide by?—No; we refer them to the Acts of Parliament.

We have been supplied by the Commissioners with a book, containing a statement of the mode of collecting and charging the Excise and regulations, which appears to be a very clear statement of the mode in which the duties ought to be collected; do you see any objection to furnishing the growing-duty traders with a similar statement for their guidance, made up more with reference to the trader than the officer?—In communicating to the trader any authoritative statement of that kind the Board must be bound by it; and I think that such a manual of regulations might be pleaded against us in cases in which it would be extremely difficult to avoid, and very inconvenient to admit, the construction which a trader might, for any purposes of his own, think fit to put upon them.

It must be, of course, so carefully drawn as to set down every thing; in which case there could be no great injustice in allowing it to be pleaded against you, traders having felt a great difficulty in procuring copies of Acts of Parliament which are still in force?—Copies of general orders and regulations are always communicated to the trader, that he may know how the officer is instructed in all matters affecting the mode of carrying on any part of the process.

Supposing a manufacturer were to apply to the Board for information, what would be the answer?—We should direct the collector to explain the law to him on the particular point.

Do you see any objection to furnishing the trader with a short statement like this for his general guidance?—I think the heads of each Act of Parliament might be simply drawn up in a way to divest it of its technicality, but with great care and circumspection; and that a manual of that kind, delivered to the trader, might not be objectionable.

Are the tea licences and the tobacco licences taken out, *de die in diem*, or at one period?—At one period, which the Act specifies.

Are the names of the Commissioners who attend the Board entered?—Yes; they are entered daily, as having been present when the minutes are read.

Who makes that entry?—The Under-Secretary, by whom the minutes are read.

What are called minutes of the Board?—The minutes relate to the establishment, the discipline of the service, and the issues of money.

Are those minutes prepared by the Secretary as his minutes, or in the nature of minutes of

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proceedings of the Board?—They are orders of the Board upon papers relating to the subjects before mentioned, which are thrown into the shape of formal minutes for the approval of the Board.

There is no minute-book of the whole proceedings?—No.

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Appendix No. 73.

28th July, 1835.

No. 73.
Mr. Charles Browne, 28th July, 1835.

Mr. *Charles Browne* called in and examined.

What is your office in the Excise?—Under-Secretary in the Secretary's office—Under-Secretary is the title.

Are there two Under-Secretaries?—No: there are two Assistant-Secretaries.

How long have you held that office?—Since 1827, the office of Under-Secretary.

What offices had you filled before?—I was called up in the year 1816, from being the supervisor at Ipswich, and, after the usual examination of my books, I was appointed a surveying-general-examiner; but I acted in that capacity a very short time, when, from the pressure of business in the Secretary's department at that time, I was retained there, and I have been there ever since, being a period of nineteen years and a half.

You passed through all the gradations?—Yes; all the gradations up to surveying-general-examiner; I was never collector.

The Treasury appoints to all the offices in the Secretary's branch?—They did; but there has been a new arrangement entered into lately; that one moiety should be nominated by the Treasury, and the other moiety nominated by the Board.

When was this plan arranged?—I believe, in the spring of last year; not this year.

Are the offices filled by the Treasury by advice from the Board, or on consultation with the Board?—The higher stations of the office are filled by persons previously recommended by the Board, and they are selected from the practical officers, generally the supervisors.

That is not the case with the Chief Secretary?—It was not so with the present Chief Secretary, Mr. Freeling. I believe Mr. Burton formed an exception from the general rule: Mr. Burton was an officer of Excise, and was afterwards employed as the Assistant-Correspondent in the Correspondent's office, which may be considered a branch of the Secretary's office; from thence he was employed as first clerk to the then Secretary, Mr. Fisher, and ultimately he was appointed Secretary, and continued such until 1826.

Have all the officers in the Secretary's branch been selected from the department except Mr. Freeling?—Not all of them: there is myself and three others who have been taken from the surveying department; but those in the lower departments are not selected from amongst the surveying officers; they are nominated under the regulations before mentioned, and go on if there be no objection to them; if their conduct and character be good they roll on to the highest station in the second branch, where they stop.

That is to say, they do not rise to be Assistant-Secretaries, but they rise in the clerkships?—Yes.

You mean in the Secretary's office, as distinguished from the Correspondent's office?—Yes; I confine my remarks to the Secretary's office.

What is your salary?—800*l.* a year.

Has it been increased of late years?—It is a new establishment; Mr. Storer was the first appointed to it.

In what year?—It was formed in the year 1824 or 1825, in consequence of the consolidation of the Boards in England, Scotland, and Ireland.

(*The witness referred to a document.*)

It was formed on the 7th of May, 1824, and Mr. Storer, who had been previously first clerk at a salary, for many years, of 600*l.*, was first appointed to it.

Be good enough to describe the general business of the Secretary's office?—The first thing that the Secretary has to perform is to attend on the Board in the morning, as soon as it assembles, which is about ten o'clock, and he receives from the Chairman all communications that have been received that morning from the Treasury, either memorials or orders of the Treasury, or warrants; the Chairman having previously, if there appears to have been no objection, given directions for the execution of such warrants or orders as he may see cause to do. The other papers, such as warrants, as they refer most frequently to reports of the Board, are delivered out for papers to be annexed to them. The memorials from traders referred for reports to the Board are delivered in and taken to the Secretary's office, where they are required to be recorded in a book called the Treasury Register, in which they are copied; they are then, on the same morning, unless of very unusual length indeed, brought in to the Chairman for reference, and other papers, if there be any connected with them, are annexed to them. If those papers are not sufficient, an order is made to send them to the proper department, where inquiry may be made either to the Solicitor, or the Surveying-general-examiner, or the Collector, or the Supervisor, as the case may be.

That is as far as the papers from the Treasury are concerned?—Yes.

Those papers go direct from the Board to the proper department?—Yes, after such

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reference is entered in the proper books. The next course of duty that the Secretary undertakes is to read to the Board the minutes of the previous day's proceedings—those which are made matter of record, and may be required to be proved in a court of justice as the acts of the Board. These consist of the appointments of officers to particular stations; their promotion or their reduction; and the orders given in pursuance of directions from the Treasury. Another book is also read containing minutes of the Board, called the cash or payment book. It has been considered highly necessary that no order for the payment of money should be made by any individual Commissioner, without its being afterwards submitted to the whole Board, no matter how small the amount may be.

Who keeps and prepares that book?—One of the clerks in my office; the fifth or sixth clerk—I do not at present recollect which. It is Mr. Murphy; he is the second clerk in the second branch; he has other duties also to perform.

From what sources do you get the entries you make in that book?—The entries in the first book are those that have been prepared under the orders of the Board, and received the sanction of the Chairman.

You mean the minutes?—Yes.

The question was with respect to the cash payments?—Those are, in the first instance, ordered upon applications to the Board; and if they are under 100*l.* they are entered in the book I speak of, or a memorandum made of them, that they may be entered; and they are sent to the Clerk of the Securities to see that the money is correctly ascertained, and from thence to the Receiver-General, where they are paid.

What sort of payments are these?—Incidental payments. Expectants on the establishment have a fixed salary of 50*l.* a year, when not employed; when employed they have an incidental allowance of 30*l.*; this forms a portion of the payments to which I have alluded in this book, and there are others officiating when a person is ill and another person is doing double duty, in such cases there is an extra allowance, which is put into this book; the payment made to the surveying-general-examiners on account of their expenses, during their excursions, are put into this book; and I believe all payments made by the Receiver-General, except the salaries and incidental payments previously submitted to the Lords of the Treasury and received their sanction; that is not included, and I believe it is the only exception.

Are those payments all made under the special order of the Board?—Of the Chairman, in the first instance.

They are made first of all on application by the party?—Yes; and the report of the proper officer who is cognizant of the expenditure or of the claim.

After the report of the proper officer is received, what is the next step?—They come to the Board.

They come again to the Board?—It very often happens that a person making a claim submits it to the proper officer in the first instance.

Then the Board make the order?—Yes.

What happens then?—Then they are taken to the Secretary's office to be entered in this book.

What happens then?—Nothing further in the Secretary's office.

How are they paid?—If it involve in it any question of calculation—for instance, if it be so many days at such a rate—then the Clerk of the Securities calculates it, and then it is taken to the Receiver-General for payment, and it is also checked by the Comptroller.

Every one of those incidental expenses you have described go through those several forms?—Yes.

There must be a great number, in the course of a year, of applications to the Board on this account?—Not so many as at first sight may be supposed; because a great many are put into lists, and they all go upon that one list.

It is done *en masse*?—Yes; at first sight it would appear that they would be very multifarious, and so they would if every individual case was made subject to this routine, but that is not the fact.

How many Commissioners sign the order for one of these payments?—If the payment is under 100*l.* the Receiver-General will pay it upon one signature, but if it is above 100*l.* it must have three signatures.

If it is in the first instance signed by one, must there be afterwards other signatures?—Yes; if the sum exceeds 100*l.* the first step is to prepare a formal order (for the Receiver-General will not pay a sum exceeding 100*l.*), prepared in the Secretary's office, without being signed by three of the Commissioners: he has the Board's order for so doing, and those small payments become the act of the Board afterwards from being read from this minute-book.

And the small payments he would pay without a formal order?—Yes; but not without one signature, and they must be signed by the Comptroller; but that the Secretary has nothing to do with.

Then when the book is before the Board, what is the next step of the duty of the Secretary?—The Secretary reads the drafts of letters to the Treasury which have been prepared by orders previously received at the Board, and during the reading he receives such instructions for making amendments or alterations as may suggest themselves to the Board at the time.

Are all the letters regularly read through?—All through, *verbatim*, and alterations are made in them very frequently at the Board, by the suggestion of the Members of the Board who attend the reading.

What time does this generally occupy?—It depends upon the length or the number of them; it generally occupies from three quarters of an hour to an hour and a half.

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Each day?—Yes.

There is the correspondence with public offices—how is that managed?—That is also managed in the Secretary's office: the papers undergo just the same routine of reference as those which I have mentioned before: those are read to the Board in the same manner, and directions taken from the Board when drafts of letters are prepared; and those are most frequently read to the Board, but not always.

Then the correspondence carried on in the Secretary's office is confined to the correspondence with the Treasury and individuals in public offices?—Yes, and as often as the Board may think fit to direct the Secretary to make a communication to individuals; but the general course has been for the Board not to direct the Secretary to write, but to direct the Officer to communicate *vivâ voce*.

That is the late practice?—I only mean to say that the variations from the general rule have been more frequent of late than hitherto.

The general rule being to communicate the Board's answer through their officers?—Yes, verbally.

Formerly, many years ago, the Board used to communicate by writing?—No—not at any time that I am aware of: this was the general rule that took place at the earliest period.

Does the Board give audiences to traders when applied to?—Not as a Board, very frequently; it occupies a good deal of time: the traders come and send in their names to any one particular member, the Chairman, or the Deputy-Chairman, and he then meets them in an anteroom, which occupies a good deal of the time of the individual members of the Board, who also form Committees.

Numerous complaints have been made to us by the traders of this plan of communicating with them by the officers verbally, and so much so that they say it has induced them almost altogether to abstain from applying to the Board—do you consider that those complaints are at all well founded?—I do not think that they are; and sending written answers would involve in it other inconveniences, besides the great augmentation of the establishment; the use that would be made of those letters might be very inconvenient to the public service.

It has been stated to us, that in consequence of the want of direct communications from the Board of Excise the applications to the Treasury have been greatly increased, and the correspondence that follows has increased necessarily also?—I cannot conceive that there is any foundation for the complaint: the communications are made by the confidential officers of the Board, either the collector or supervisor.

Verbally?—He is left to his discretion, either verbally or in writing.

Are there any reasons given for the decision of the Board?—No; there would be no end to that.

Do you know the practice in the Customs department?—No, I do not; I believe they do not give any reasons. But where the reasons are short, and there can be no cavilling about them, I believe they have stated the reasons why they will not entertain the application; but the officers who communicate the Board's orders always know the chief objections to the granting the request, and they are at liberty to mention verbally to the trader what those reasons or objections are.

How does the business come before the Secretary for the removal, promotions, and reductions of officers, or discharge?—Whenever a paper announcing a vacancy by the death of an officer, or otherwise, is received, it is sent into the Secretary's office, in order that the vacancy may be filled; the Secretary then first applies to the books in which are recorded applications for particular situations, made by officers on the establishment; he selects from among those the officer who, under the regulations of the Board, namely, who has been longest in the service, has a prior claim to it, and he is appointed; and then if there be any other applications for that person's situation, they have it in like manner.

What books do you refer to?—They are record-books of the petitions of officers for particular situations, and for promotion.

By what book does he judge of the merit of the officer?—There is the official character, as it is termed—age, family, years employed, how long in his present station, and whether there is any report or censure of any other kind that has been standing against him for the last three years; and there is besides a special report from the collector as to the qualifications of the applicant.

What is the name of that book?—That is the Diary; it is not in a book; it is taken from the Diary Office and put upon the petition; it is put upon the petition itself before it is in a fit state to come before the Secretary.

Are those matters all recorded in the Diary Office?—Yes, the censures; and then these petitions are sent up to them to put in those particulars from the Diary.

Then the Secretary does not keep any regular entry of those details?—He keeps a record of all the petitions; this is merely to prepare the petitions.

Then there is no repetition of the duties in the Secretary's office that are done in the Diary Office?—No; that in the Diary Office is a mere nothing—it is entering the memorandum; but that my clerk himself most frequently gets from the Diary itself.

Having only the petition of the claimant, how is the selection made of the person appointed?—Of those that shall be of fair character, a preference is given to those who have been the longest in the employment or in that particular station.

There is no vacancy filled up until this inquiry is carefully made?—No.

That is the standing universal rule?—Yes.

The selection is made without any reference to the interference of the Board or persons not belonging to the department, Members of Parliament and others?—Yes; that is the standing rule.

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As to the whole department?—The whole of the surveying department.

How is the case with regard to the London establishment, the civil officers?—The London surveying officers are in the same situation.

I refer to the establishment of the Excise Office in Broad Street?—It consists of a great variety of offices, and there are different rules regarding them. In the Accountant's office, which is the largest, the rule of promotion is, *ceteris paribus*, the oldest rolls forward and then the junior succeeds to him; it is called the rolling list, from that very circumstance; but the Board have not, upon several occasions, and more frequently recently than formerly, allowed it to go forward in the case of a person not considered deserving; they have made several selections and deviations from that rule.

Subject to that exception, the general rule is that of promotion by seniority?—Yes.

With also the exception of the officers appointed by the Treasury?—If the Treasury appoints it will be at the bottom of the list; all vacancies created under that rule will be at the bottom of the list.

The Treasury appoints to the Secretary's office and the Comptroller's office?—The appointments are made as before stated, but as to the Comptroller's office I cannot say.

I have asked a question respecting the business relating to the promotion of officers; what business does the Secretary do with respect to the removal, the discharge, and other matters relating to the surveying officers?—The papers containing complaints against officers, either from collectors or supervisors, are referred immediately to the Secretary, unless they are of trifling consequence, as is sometimes the case, where the Commissioner who first hears them read decides upon them. If they are supposed to inculpate the officer considerably, and to merit the attention of the Board, they are then sent to the Secretary, and he prepares the paper and reads it the next morning to the Board, when the Board makes an order either for the removal, reduction, or discharge of the officer, as the circumstances of the case may seem to require; that is then taken into the Secretary's office, and is carried into execution as soon as an opportunity offers for doing so. Generally it is done every Saturday; all the vacancies that have occurred in the preceding week are then filled.

Do many vacancies arise from dismissals?—Yes, a good many: but it may be necessary to observe that the Board do not consider the discharge final; for if after he shall have been a certain time out of the business they shall find that the man's conduct is amended, and if the fault for which he was dismissed was not of such a nature as to impeach his integrity, or to affect very seriously his conduct, they admit him into the service again, after from about six to twelve months; but they will not entertain an application by an officer who has been discharged or relinquished after he has been out of office five years.

The first discharge is a species of temporary punishment?—Yes.

The general rule is to restore, if the man's conduct appears to justify it?—Yes; after such a punishment as may be considered adequate to the offence and the amendment of his character.

With regard to the removal of officers, what rules and regulations are followed?—Under the regulation, which I believe was first insisted upon by Mr. Pitt, at the Treasury, the Board remove all their officers after they have been four years employed in the same place; the collectors are directed to send up a list of those officers in the month of March, so that the removal may take place in the summer season, by making exchanges or circuits; the proposals are made in the Secretary's office, and then laid before the Board for their approbation and signature.

As a matter of course, is every officer removed after four years?—Yes.

Does that include supervisors?—No, it is found too expensive.

It is merely the surveying officers?—Yes; the division and ride officers.

Are the supervisors ever removed?—Yes, for misconduct, and often reduced.

They are not removed periodically?—No; they are not subject to that removal of which I have been speaking.

Do the officers receive anything for their change of quarters?—Yes; their reasonable actual expenses.

And some for their families?—Yes; they must be paid for their families and their furniture.

There are 5,000 officers?—Yes.

In point of practice, how is it found to answer; is it a useful arrangement to the public?—I think it very useful indeed: if an officer has reason to think he shall be stationed at a particular place for life, his first object would be to make himself friends, and in so doing, the interests of the public would be prejudiced: he knows now that he shall be removed at the end of four years, and when he is gone, all connection between him and any fraudulent trader will be broken off, and he may be told of by the trader; and I think that has a very beneficial influence upon the revenue.

And it discourages the trader from making any fraudulent arrangement with the officer?—Yes; if he bribes, it will cost him a good deal; and a thing of that sort is not done in a day; he proceeds very cautiously; but I do not think there is so much of that sort of thing in England, as we have reason to fear there is in Ireland.

Have you reason to think that the opinion you have expressed as to its expediency is concurred in by the heads of the departments?—Yes; the officers themselves would be glad to get rid of it; it dislocates them, and throws them into new connections at the end of every four years.

Does not the officer gain some advantage by thoroughly knowing the parties he deals with; and does not the removal in some degree militate against the interests of the revenue in that respect?—Yes; it would be so if it was very frequent, but in four years no great harm is

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done, though great objections have been made to it, in consequence of the complaints of the officers.

With regard to the Irish and Scotch officers, are they spread into England much?—They are brought into England as many as we can conveniently; many of them wish to go back again; they think it is a sort of banishment if it is not granted; so that they may go back when they have acquired the practice of this country.

In regard to appointments, is there a fair proportion of Irish and Scotch in the lower grades?—Yes; but I am not aware of any inquiry that is made: appointments are made at different places, but I can see from those places where they are to be found; there is a pretty nearly equal proportion in each part of the Kingdom, in proportion to the number employed: there is a much greater number in England than Ireland and Scotland.

There is nothing which can be considered a want of attention to the local interests of Ireland and Scotland in the first instance?—No.

And then they go on afterwards regularly?—Yes.

So that the consolidation has not acted injuriously to Ireland and Scotland in that respect?—No; they are invariably employed,—the Irishmen in England and Scotland,—the Scotchmen in Ireland and England,—and the Englishmen in Ireland and Scotland: under the directions of the Treasury, the Board were directed to send one-third of the number in Ireland from England, and I suppose that they have at least that quantity now.

You mentioned Committees of the Board, be good enough to explain what a Committee of the Board is?—Before the reduction of the Board to its present number, there used to be Committees of two and three to attend to the correspondence, to open the letters, and to attend to the matters respecting the police; but now since the numbers have been reduced, there can only be a Committee of one. There is one gentleman who attends in a room appointed for the purpose, and sees all the letters opened, which are proper to the English Correspondent's department. Another attends in another room, and sees all the letters opened addressed to the Board, from Scotland and Ireland, and in the course of the morning, he gives orders upon all those papers, some of them final, where the matter is not of any great importance; and where it is either a case of novelty, or of very great importance, or papers are referred to, which forms a part of the case, then they send them to the Secretary for the Board.

There are only two Committees?—There are occasional Committees; very recently there was a Committee of three, in addition to their other duties. With regard to locks, some complaint was made, and a Committee was appointed to inquire into the best lock for revenue purposes, and to inquire into any irregularity in the use of the present locks; and on many other occasions, there was a Committee in regard to the intercourse in British spirits; and a Committee also sat relative to the drawbacks upon soap, and on other occasions, when there are matters of great importance and of an intricate nature.

The standing Committees are two in number?—Yes, for those letters; there is another, that is, for taking prisoner's papers, and another, for considering the papers relating to the revenue police; that is almost the whole number we have.

Those Committees exercise a discretion as to the papers they shall themselves answer, and what they shall send to the Secretary to be laid before the Board?—Yes; such as they do not give a final order upon.

How are they assisted?—They are assisted by the Correspondent, who has gone through the grades of surveying officer and supervisor.

Are the papers read, or the notes of them?—The papers are read at length; if the person is well acquainted with the business, he would omit all the preliminary matter; otherwise the practice is to read the whole.

Is this correspondence often in the nature of petitions and applications?—They are of various natures; I may enumerate a few of them; they are statements by different supervisors of offences against the revenue laws.

This correspondence is a correspondence between the Excise officers and the Board?—Yes; that is a portion of it. Then there are petitions by traders, who pray for some indulgence in regard to Excise regulations, or proceedings instituted for offences committed, or that penalties in which they have been convicted may be mitigated, or prisoners for release from confinement; the prisoners' papers are referred to the second Assistant-Secretary, who brings them specially before that Committee.

Are petitions classed under the head of letters and correspondence?—Yes.

Every thing that comes by post?—Yes; that is, entered in a book with a progressive number.

Some are petitions only, and not letters?—Yes.

Then the Committee decide upon the petitions as well as open letters?—Yes, if they think themselves competent; but by much the greater part are sent to the Secretary, to be laid before the Board.

The Correspondent suggests, as a matter of advice, what shall be answered by the Committee, or sent to the Board?—He is able to say what has been done upon similar occasions before.

Suppose the Committee decide against the petition of the trader, how is it communicated to the trader?—The supervisor or the collector, as the case may be, is directed by the Correspondent to wait upon the trader and communicate the order.

So that those petitions go through no other hands but the Correspondent, and one member of the Board?—Yes; in those rare, perhaps, not general cases, where an individual Commissioner considers it a case in which he can take upon himself the responsibility of giving the order at once; but in a great many cases he will not take upon himself to give a final order.

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Is there any general rule of deciding what shall go before the Board or not?—I believe it is this, wherever there is anything important, wherever there is anything new, or where there are papers and preceding correspondence, which it is necessary that the Board should be made acquainted with, they send it to the Secretary for the Board.

Is there any way of seeing what portion of the correspondence including petitions is decided upon in the course of a week by the Committee, or what portion is sent by the Committee to the Board?—I dare say we can get it.

What entries are made by the Committee of its proceedings?—That is in the Correspondent's office; he takes away the papers and enters the order upon them; whether he keeps any catalogue of the orders given, I do not know; I think he does.

Does he keep any minute-book?—No; he keeps this record-book of the petitions received, and they are entered under a numerical head.

Every letter received is numbered?—Yes; from the beginning of the year to the end, and then the subsequent steps are mentioned upon it; it is a sort of scheme-book.

What is the name of the book?—I think they call it the paper-book; that is not kept in my department.

It contains an entry of each paper received?—Yes; each morning a record is made of the steps it has passed through, and the order given upon it; and if any final order is given, it is recorded, and it is stated in the book when the order is issued to the supervisor or collector, to communicate it to the trader.

By means of this book, every paper can be accounted for?—Yes; and it is accounted for.

The Secretary's office receives no applications or petitions to the Board, except after they have gone before the Committee?—No.

When you receive them in your office, what becomes of them?—They are brought into my office about three or four in the afternoon.

Is that your particular office?—Mine and the Secretary's: the Secretary looks them through, and takes such as he thinks more particularly belongs to his department, and the rest are brought to me. I then look through them and read them, or, at least, so far as to see whether they want other papers; if they do, I direct the clerk to annex such papers as may be necessary; after those papers are annexed, I read them, and make such remarks as may occur to me, and put them in a parcel to be read to the Board the next morning.

Do you keep any entry of all the papers you receive in this way?—Yes.

Does that account for every paper in the same way as the book of the Correspondent?—Yes.

So that there is a possibility of ascertaining what becomes of each petition?—Yes.

Then you lay them before the Board?—Yes; the next morning, or as soon after as possible, those are read to the Board, and the Board's directions obtained.

Is it the Secretary or you that manage this department?—The Secretary takes a portion, and I take the rest; if he is out of the way, I take the whole.

Is there any rule which he shall take?—Yes; the English Treasury correspondence belongs to Mr. Freeling, and the Scotch and Irish to me, and almost all the English papers of other descriptions are sent almost wholly to me. Mr. Freeling takes some of them, but I do not know how he is guided.

All the applications from the traders to the Board come to you?—Not all of them; Mr. Freeling takes some: all the papers, as soon as they are entered in the book, are sent in to him if he is in attendance; he just looks them through, and takes out any he has time to look into, or wishes to look into, and lays them before the Board the next morning in the same manner as I do mine that remain; those relating to the discipline of the service he seldom meddles with.

It has been stated to us in evidence, that all petitions are not sent to the Board, but that in the Secretary's office a discretion is exercised, of withholding some petitions from the Board, so that they never go before the Board?—That is not correct, most assuredly not.

Every petition sent to you from the Committee goes before the Board?—Yes.

And is decided upon by the Board?—Yes; or sent for further report.

It comes under the notice of the Board?—Yes; always.

Unless the Committee have decided upon it?—Yes; then I have nothing to do with those papers.

In point of fact, this circumstance must be clearly shewn by the book, and may be referred to?—Yes; they can be shewn; they are all entered before they are brought to me, both in the Correspondent's office and my own.

You could give the Commissioners a return of the number of applications and petitions of traders in any given time, and their general result as to what the Board have done in acceding or refusing?—Yes; I dare say it could be done without much trouble. I have a memorandum here of the number in the year 1834; there were 64,732 letters issued from the Correspondent's office—letters written in consequence of applications made to the Board, or statements by their officers; and, in the same period, 2,652 reports were made to the Treasury.

You have not any return with you of the number of petitions from traders in the course of the year?—No, I have not; it will require some little time to be made out. I am not aware whether they make any distinction in those papers, differing from the statements by superior officers of detections of offences, or irregularities they have discovered, or letters from the collectors.

Is not there a distinction shewn between the letters from the officers of the department, and letters from the trade?—Whether it is kept in another book, I do not know; but this book would not shew it.

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What makes the distinction between the duties of the Secretary's office and the duties of the Correspondent's office?—The Correspondent has no correspondence with the Treasury, whether the order is in the Committee, given by a single Commissioner in Committee, or by the Board when read by the Secretary; he communicates the Board's orders upon those papers to the officers, to be communicated to the trader in consequence.

The head of the office is the Correspondent?—Yes.

Does he act in communication with the Secretary?—There is no communication that I am aware of between them.

He is not actually under his control?—No, he is not; he is considered an independent head.

He is, in point of fact, an independent Secretary?—He may be considered as such: in his department all the letters are prepared to be issued to the collectors and officers, but no others.

Is he appointed by the Board?—Yes.

With regard to the Chief Office, what is to be understood by the limits of the Chief Office?—They are defined by different Acts of Parliament to be within the limits of the Bills of Mortality; and St. Pancras has been added to that since, by a more recent Act of Parliament, and within that there is the London establishment of officers; they are generally different, and were very different indeed till 1821 or 1822, when they were assimilated as nearly as possible to the country establishments; but as it would have involved some considerable increase of expense as regards the surveyors, it was not considered desirable to go further in the arrangements.

The Receiver-general acts as collector?—Yes; and there are general-surveyors, who act as a superior sort of surveyors; then there are also surveyors.

Are there supervisors?—Yes; those are supervisors properly so termed: then the general-surveyor above those acts in the capacity of collector, as well as surveyor. They inspect the diaries of the surveyors, and see that they do their duty, and write to the complaints made against the conduct of the officers in the surveyors' diaries, and perform many other duties of the same kind.

You say there is an additional branch beyond what there is in the country districts, where it consists of officers, supervisors, and collectors?—Yes; here there are only the officer, surveyor, and the general-surveyor; the Receiver-general acts the part of the collector; but all the other duties that would devolve upon the collector in the country devolve upon the general-surveyor in London, except the receipt of money.

That is the reason of that officer, being appointed as Receiver-general, having other duties?—Yes.

Now, with regard to the conduct of the business between the London establishment and the Board, do they pursue the same course with respect to complaints and petitions?—No; they are put into the Petition Office, where it is recorded; and the door-keeper brings it into the Board, and orders are made upon it immediately, either for reference or decision, as the case may be.

Does it go through the Secretary's office?—No; it goes into the Petition Office that is attached to the Board-room.

Will you describe the Petition Office?—In the Petition Office there are two clerks, but they are not upon the establishment; it is only the last three or four years it has been established; they keep books for entering and recording every petition put into the box by persons coming to the office; it is received there and taken into the Board-room by the door-keeper, and when the order is made they enter it and send it to the proper department.

Where do these petitions come from?—London.

When they are laid before the Board, does the Board consult the Solicitor?—The Board would do so if it were a matter of importance, or refer it to the Secretary for the Board.

Do they decide those petitions without any reference to any body?—If they think a reference is necessary, they refer it immediately.

To whom?—To the superior officer if it is from an inferior officer.

Are those petitions laid before the full Board?—Yes; some are what is termed by the door-keeper, 'second-chair papers;'—as the Chairman is always greatly occupied, a division was made when the post business was extremely pressing—and he lays them before the next Commissioner in turn, weekly, and that Commissioner makes any order he thinks proper upon it; but most generally they come to the Secretary, to be brought before the Board.

Does the Commissioner actually read all those petitions?—I presume he does; if he makes any final order he must read it, for he is responsible for the accuracy and propriety of the order he makes.

If he did not make the order he would refer it to the Secretary?—Either to some superior officer in the department, or to the Secretary, to be brought before the Board.

Who takes charge of those petitions?—If they come up sealed they are taken up by the door-keeper, and taken to the Board-room—if they are sealed, it is the universal practice to put them before the Chair; if they are open, then the door-keeper exercises the discretion he has, as the Chairman is frequently overwhelmed with a multitude of petitions, to lay them before the Commissioner who takes this duty in turn week and week about.

After the Commissioner examines them, into whose custody are they given?—They will follow the course from the nature of the complaint made in them.

Suppose the Commissioner orders a reference?—Then the door-keeper takes charge of them again from the Board-room; there is no one admitted but the door-keeper and the Commissioners.

It is under the care of the door-keeper?—He brings it out of the Board-room, and takes it to the Petition Office, where it is despatched to the proper place.

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Who do the clerks there belong to?—Sometimes they are considered as belonging to the Secretary: the Secretary sees that they do their duty.

Where are they mentioned in the Report of the Commissioners of the year 1831?—In 1831, probably they did not exist.

How were these petitions managed before this Petition Office was appointed?—They were all brought to the Secretary's office to be registered there.

There they were under the conduct of the Secretary?—Yes.

Do you know what led to the change?—I believe it was in consequence of some parties applying to the door-keeper to know the issue of their petitions, and the door-keeper could not readily ascertain the department he was to send them to for an answer; and that is obviated now.

Were the parties kept so long without receiving any direct communication upon the petition as to make it necessary to apply to the door-keeper to know what had become of them?—If they chose to stay, and the petitions admitted of an immediate answer, they might have it; but if the petition was necessary to be sent to a reference they must wait.

These are the petitions of the traders of London?—Yes.

These petitions may not have received answers from the Board and the Secretary; and you, as Under-Secretary, will know nothing about it?—No.

So that, in point of fact, it is possible what has been stated to us, that the petitions are suppressed may be correct, without your knowing the fact?—I do not think it possible.

It may be because many of these petitions do not belong to the Secretary's office?—No; they do not.

How are they numbered?—They are numbered numerically, in the same way; it is a portion of the clerks' duty.

What is the name of the chief clerk in this Petition Office?—Harding is one of them; it was Lequay; he is not there now: they are merely officiators; the office is not regularly established.

Suppose a trader in London does not think proper to put his petition into the box?—He gives it to the door-keeper.

Suppose he addresses it to the Secretary?—Then it becomes a portion of the Secretary's business to lay it before the Board.

Are there many petitions put into this box?—Yes, a good many;—the clerks in this Petition Office were appointed some time ago; but it was by way of experiment.

In what other respects does this London establishment in its routine of management differ from the country establishments?—I am not aware that they differ at all in the management of charging the duties; but all offences committed within its limits are heard before the Commissioners, at a court of summary jurisdiction at the Chief Office.

The Correspondent, what has he to do with them?—He has nothing to do with them.

How is correspondence with the Excise officers and the trade in the London district conducted?—There is always one general-surveyor in attendance; one out of the ten, and such orders as are given at the Board, to be communicated to the parties during each day, are given to him to be given to the proper party.

Supposing a letter is written by a London trader on the subject of his trade to the Board, what becomes of it; who takes care of it and opens it, and reads it, and decides upon it?—The door-keeper would take it into the Board.

Suppose it comes by the Twopenny-post?—They are carried in by the door-keeper, all the twopenny letters.

Are they treated in the same way as those petitions you have been describing?—Yes; except that they are all opened by the Chairman.

Then, in point of fact, all the correspondence, including petitions belonging to the Excise in London and those relating to the officers go through this Petition Office to the Board?—Rather from the Board; it cannot be to the Board, because they come to the Board sealed up, and they cannot open the seal.

If they come by the Post?—When the post letters are received they are taken into the Board and laid before the Chairman; they are generally addressed to him, or are addressed to the Commissioners of Excise, and he opens them.

How can they distinguish the letters from the London district and the other districts?—If it comes by the Twopenny-post, they know.

Do the letters delivered to the door-keeper, or put into the box, go into the Secretary's or Correspondent's office?—Not in the first instance; nor do any letters whatever in the first instance, except those addressed to the Secretary or the Correspondent. All those addressed to the Board are opened by the Correspondent in the presence of the Commissioners.

Who writes the answers to the applications and letters received in the London district?—The answers are communicated verbally, by the general-surveyor, or the surveyor to whom the paper is given.

That is, if it is a trader?—Yes.

If it is an officer who has written a letter?—Then the surveyor will acquaint him with the order of the Board.

If there is a communication to be made to the surveyor?—Then the general-surveyor will do it.

Do they receive verbal directions from the Board?—No.

When the Board gives written directions, who writes them?—The superior officer attends and acquaints them.

He attends in the character of secretary upon the subject of this correspondence?—Sometimes it is done so; but most frequently they do it verbally.

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The answer of the Board is verbal to the surveyor?—No; the Board's order is put into the possession of the general-surveyor, and if it is to be communicated by the surveyor, it is shewn by the general-surveyor to the surveyor.

How does the Board put the surveyor in possession of its order; is it in writing?—Yes; the order is communicated.

Is it by writing, or word of mouth?—It is by word of mouth.

How is that communicated to him?—The Board's order is sent to him.

Who writes the order?—The Chairman writes the order.

He notes it?—He writes what is to be done.

Does the Board or the Commissioner take upon himself to make this order upon each of these papers?—If it is a matter of every-day occurrence, and they are not of much importance, or has been a hundred times before decided, then he does; but if it is new, or if it is of great importance, or if there be other papers connected with it, he does not then take upon himself to do it without the Secretary bringing the whole matter before the Board.

In case of a communication from the London district?—No matter where it comes from.

Instead of giving the order to the surveyor he refers it to the Secretary's office, who communicates the order to the party; you say it is referred to the Secretary?—That refers to a different thing.

The question relates to the applications and letters in the London district brought before the Board; we want to know how the Board disposes of those: in the case of an application from a trader in London, coming before the Board in the London district, how is it treated by the Board?—The Chairman will give his order upon it if that order be a final order.

In giving an order, do you mean he will write an order?—Yes; and sign it with his initial, that it may be seen who is responsible for it. If that order be a final order, the paper is delivered into the Petition Office for the paper and order to be there recorded, and is then delivered to the general-surveyor, who is in attendance, and he signs in the Petition Office-book an acknowledgment of having received the paper; it is part of the duty of the general-surveyor to communicate the purport of this paper, whatever it may be, or to cause it to be communicated by the surveyor, or do it himself personally.

Suppose the Chairman does not make a final order, and that there has been something new, or important, what does he do then?—He says, 'Secretary for the Board.'

Does he write that?—Yes; upon the corner of the paper, and signs it with his initials.

What becomes of it then?—It is put in a particular place in the room, where the doorkeeper takes it up and takes it to the Petition Office, and it is there recorded, and the Secretary's clerk, to whom it is delivered, signs his initials, in token of having received the paper; and the next morning, or as soon as the papers can be got together, it is brought to the Board for their decision, together with similar cases; and if any have occurred, it then becomes a Secretary's paper, and all the future stages are recorded in the Secretary's office.

The Secretary knows nothing of the papers from the London district except those referred by the Chairman?—He does not.

There is no record in his office?—No; except so far as the Petition Office can be considered as a branch of his office.

Does the Secretary superintend it, or visit it?—I do not believe he does.

Is there not a difference in the London district, in the way in which licences are taken and renewed?—Yes; because instead of being signed by the collector and supervisor, they are issued here by the licence-accountant.

In the country it is entirely under the management of the supervisors and collectors?—Yes.

That is a very simple process?—Yes; and so it is here.

It is founded upon a petition?—No.

Be good enough to explain the course of obtaining a licence?—The law requires that every trader subject to Excise survey shall make an entry with the Excise officer, and then the Excise officer takes a note of it, and will, in his list of payments to be made to the collector at the next sitting-day, include this as a licence to be then taken out; there are no traders but of that description: the new beer shops are a sort of anomaly, but even those are required to give the officer notice.

This is in London?—No; I am speaking of the country. The officer having returned this list to the collector, he sees what payments are to be made; and as the payments are made, the licences are got out and delivered to the supervisor.

That is when the collector goes his round?—Yes; the supervisor records them in his book, and delivers them to the officer in whose division or ride the trader resides; the officer enters them in his book and countersigns the licence as having been cognizant of the transaction, and delivers them to the trader.

That is the course in the country?—Yes.

Now in London?—In London the officers have in the town just the same cognizance of the licence; he directs the trader to come to the Chief Office, which is open at all times for the licence, and when the licence is granted the officer in London takes a memorandum of the date of granting it, in order that he may be cognizant of its expiration in the next year.

What does the trader do at the Chief Office to obtain the licence?—He applies to the accountant and produces a certificate from the surveying-officer, containing the date of his entry and a description of his premises, because the licence must specify a part of the entry. If not a new trader he merely produces his former licence.

Does he go to any other office?—After the pay-paper is made out by the accountant, he goes to pay the licence duty, and then the licence is delivered out to him.

You have mentioned clerks, called officiators; what are they?—Officiators are those employed to do another person's business.

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How long have they been in use in the Excise?—Ever since the Excise existed. I presume if a person be ill some person must be put into his business; and if there is no officer to be had, or if another officer does the business together with his own, he is said to be officiating in the business which is not particularly his own; if an expectant be selected he is an officiator—he is officiating.

He is not upon the establishment?—If an expectant be called upon to do it, he is upon the establishment, or if another officer is called upon to do it, he is also upon the establishment. And in the surveying department no other person is called upon to do it, because it is considered unsafe to trust them because they have not given bond; but in the accountant department, and sometimes in the lower grades of the Secretary's department, and in the Petition Office, they employ officiators.

How many officiators are there in the Secretary's office?—I believe at the present time there are two.

Are they distinct from the establishment?—Yes, they are; in addition we have been compelled to employ them in copying papers.

Are they contained in the return?—No; they are not upon the establishment.

Are they permanently employed?—No, only temporarily: the usual course is to employ them, and report every month for the Board's sanction.

In addition to those two, are there not others that are paid as officiators?—There are two in the Petition Office, merely trying the experiment; whether it will answer all the purposes for which it was intended we cannot yet tell.

In the Secretary's office?—No; only those two: they are paid at the rate of 80*l.* a-year for the time they are actually employed.

You have nobody in your office but the regular establishment, and those two extra clerks?—Yes.

What is the difference between them and extra clerks in any other office, in any other department?—I am not aware that we make use of the phrase; an extra clerk would be an officiator, and an officiator an extra clerk; but the officiator is more temporary.

Are they taken out of the ranks of the expectants?—No; they (the expectants) are fully employed.

Are there not clerks taken on to do business after the regular hours?—Those are the regular clerks. It sometimes occurs that upon a pressure of accounts called for by Parliament, or the Treasury, or by yourselves, it is necessary that some person cognizant with the business should do it; he cannot leave his duty in the day, and the Board have allowed him to do it after the regular hours. They are called officiators, and are paid at the rate of 80*l.* a-year.

Is that a business so constant as to justify a constant salary?—No.

It is paid at that rate?—Yes; during the time they are actually employed.

During the days they are employed?—Yes.

How long do they work after the regular hours?—I cannot say; but they are bound before leaving the office each day to enter in a progress-book an account of the extra business performed in that day out of office hours.

For the extra work?—Yes; but none of the clerks in the Secretary's office are allowed any officiating salary, although they may becompelled, as they often are, to continue in the office till 6 or 7 at night.

Is it the practice for the Treasury to send to the Excise, to the Secretary's department, all the memorials received upon Excise matters?—I cannot say all, but a great many; but not to the Secretary's department; they address them to the Commissioners of Excise.

But they go to the Secretary?—The first thing the Secretary has to do is to receive from the Chairman those papers brought from the Treasury.

In point of fact all papers from the Treasury go into the Secretary's department?—Yes.

Is it not the regular course for the Treasury to refer to the Excise every memorial received upon Excise matters?—Yes; I presume it is.

They refer to the Board for their advice?—Yes; 'for your consideration and report,' the order used to run.

Is it found that those memorials to the Treasury have arisen from petitions prevously made to the Board?—It is frequently that they are, but not generally; the greater part of them come from Ireland.

How is the Board put in possession of the decision of the Treasury upon its report?—By a communication from the Treasury.

Does it appear that it often happens that the Treasury decide differently from the report of the Board?—Very rarely; it has occasionally happened.

Is there much personal communication between the Treasury and the Board?—Not with the Board; the Chairman has frequent interviews with the Treasury. I am utterly ignorant of what passes there.

Is much of the time of the Secretary occupied by attendance at the Treasury?—Not so much as to enter into the aggregate amount of his labour.

Have the memorials to the Treasury upon Excise matters increased very considerably of late years?—Yes; very considerably.

Can you in any way account for that?—No; I cannot. I do not know why it is, except, that probably many people may think they may obtain something by influence probably, and the Treasury have, on some occasions, shewn some degree of indulgence that has tempted others to hope the same.

By influence, you mean the influence of Members of Parliament?—Yes; who present their memorials.

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But as the Treasury seem generally to adopt the opinion of the Board, it does not seem to have any effect?—No; but the parties may entertain that opinion and they may be mistaken.

Is it not a great waste of time, the reference from the Treasury, and the formal report made?—If there are any allegations that we have not met with before, it is necessary to send them into Scotland and Ireland for inquiry, which occupies time.

Does the Treasury ever enter into any detailed investigation of the memorials, or are they satisfied to take the reports of the Board?—That I cannot say.

The memorial is not minutely investigated, so as to trace out the reasons why the Commissioners give such and such an opinion?—I presume the Board's report will always shew that the trader's allegations, if they are specious, or there is any foundation for them, are always alluded to, and mentioned in the report.

There is nothing like a trial or examination of witnesses?—There has been some in Ireland, and it is attended with a great deal of expense, and that has arisen from the practice of holding a sort of formal trial; the investigating officers had the power of examining on oath, which no longer exists.

Was that in cases exclusive of questions of arrears of duty?—Yes; upon investigations of complaints.

The Excise Board direct investigations, do they not, to be made by the surveyors-general?—Yes, always; if it is of sufficient importance to require it; but they have not the power to examine witnesses on oath.

Does anything occur to you, by which the great extent of the communications between the Treasury and the Excise is now carried on might be reduced?—I am not aware how it can be.

Could not those reports be reduced in some way—would not personal communication from one Commissioner to one of the Lords of the Treasury, for instance, be sufficient?—I do not know how he could carry down a whole budget of them; he must carry down the papers that contain the case, or make himself acquainted with it, which would be tantamount to a report.

Suppose a trader has made an application to the Board, and has received only a verbal answer, does it not occur to him, if he memorializes the Treasury, he would get a fuller answer?—I do not think that is the case; but that an apprehension of this sort does not operate, and has not operated, I am not prepared to say.

Do the petitions relate generally to growing duties, or to mere surveys; which supply most matters for petitions?—The most numerous, perhaps, are those for remission or mitigation of penalties, or for the stay of proceedings, where they have been instituted, or that they may not be instituted, and prisoners for liberation.

Might not that be done in a different way?—I think that the Treasury are now in full possession, and they might almost, in all those cases, give an answer if they chose; we furnish the Treasury with a list every month of the persons sent to prison in the preceding month, and they give directions for the liberation of those after a certain period; and if those lists were made a little fuller, the Lords Commissioners of the Treasury might decide without referring to the Board.

Do the penalties arise generally from a breach of the law, in consequence of the surveys or the growing duty laws?—There are very few but what are upon the growing duties; by far the majority.

There has been a considerable reduction of the duties of Excise, and also several transferred from the Excise to the Customs since the year 1825?—Yes.

Has there been any reduction since then in the office of the Secretary?—No; there has been a very great increase of business every year since that time, arising from the abolition, in the first instance, of the separate local Boards, and then afterwards, of the branch local Boards.

The increase has been more especially for Ireland, and especially for Scotland; has there been any reduction in the branch now kept distinct for England?—No; the business is arranged generally for all, and all partake of a portion of the increase of the business.

As a branch is added for Ireland and Scotland, the essential part, of course, is done by this branch, so that the English branch continues to do, to a great degree, the business it used to do?—Yes; but they are compelled to do a great deal from the Irish and Scotch increase; it is impossible to keep it entirely separate.

Can you give the Commissioners any information respecting the practice of paying the officers in the London establishment by half-quarterly payments?—Yes; an application is made by the officer, either verbally or in some other manner, to the surveyor to whom he is attached; these lists are laid before the Board for an order, which is granted; it then comes into the Secretary's office, and is there entered in that book; those orders bear the initials of the Secretary's clerk, and it is taken to the Receiver-General's office, where they are paid; and there are similar lists, with respect to the accountant and some of the clerks, in the Correspondent's office and the Security Office.

It is not the law to pay them half-quarterly?—No; the Board have, in fact, no authority to do it; and it is by way of advance in which the account is borne in the books to the end of the quarter.

Is that a modern practice?—Since I came into the office it was much less extensive than it is now; it has increased. Every individual's name used to be mentioned in that book of payments, and which occasioned such a long clatter of reading at the Board, that the Board adopted the practice of lists; and since that the practice has increased, because the names of the individuals do not appear in that book as heretofore.

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When was it first introduced?—It existed before I came into the office, one hundred years ago, and the Board applied to the Treasury for permission to pay some of the lower grade of officers at shorter intervals than a quarter, and they had the authority; about twelve months afterwards they told the Treasury that they had tried the experiment, but found it injurious, and should forbear to act upon it.

Where do you find that?—In the correspondence with the Treasury at the Secretary's office.

Has anything happened since?—No; nothing that I am aware of.

Do you consider it a bad practice?—Yes; I do indeed.

Do you know whether it is made use of in any other department?—I rather think it is, but I do not know it.

But, at all events, the labour and time it takes up might be put an end to by making it a regular payment?—Yes, by getting the authority of the Treasury: the Board would have done it, if they had the authority, long ago.

You could furnish the Commissioners, if required, with a statement of the letters for a month or a fortnight with their separate destinations, and what has happened to them?—Yes; I can, from the numerical entry in the Correspondent's office.

The petitions do not come to the Secretary's office?—No; unless they are directed to him. They often do come under cover to him, but then they become Secretary's papers.

There are two Assistant-Secretaries; does one of those act under the Secretary?—No; they have separate duties to perform; the first Assistant-Secretary takes the charge of all revenue and police papers.

Are the Assistant-Secretaries appointed by the Treasury?—Yes.

Have they been surveying-examiners?—One of them has been, the other has not.

Does the Secretary receive any petitions or letters from traders?—Not unless they are specially addressed to him.

Are they laid by the Secretary before the Committees or before the Board?—Before the Board; he never goes into the Committee that I am aware of.

Is there any book kept in which they are entered?—Yes; they are entered along with the other papers in the Secretary's department; they become the Secretary's papers then.

Is there any matter of account or money in the Secretary's office, besides those incidental payments?—Not any; the Secretary keeps an account of the Board's incidents, but that is a small amount.

The word 'incident' extends much further than the word 'contingent' expense?—Yes.

It is the whole incidental expense of the whole department?—Yes; in addition to the established allowances.

Are superannuations considered incidental?—No; they are specified.

Has the Secretary anything to do with the Excise informations before magistrates, or prosecutions?—The statement made by the supervisors on the detection of an offence by the parties, if it is in any way intricate, or novel, or important, is brought to the Secretary, in order that the Board may give such directions with respect to the mode of proceeding as may be requisite, whether by information before the Magistrates, or before the Court of Exchequer, or any proceeding at all.

Who refers it to the Secretary?—The Committee.

Which Committee?—The member of the Board, in whose presence all the Correspondent's papers are opened.

That is, when the letters come from the Excise officers, recommending a prosecution, the Commissioner, who acts as Committee, either decides on the prosecution to be carried on, or refers it to the Secretary for the decision of the Board?—Yes.

Are the Solicitor's papers referred to the Secretary?—Yes; almost all of his papers for the consideration of the Board.

That is merely as a channel for communication?—Yes; all those from Ireland and Scotland are brought to the Board, because they are of more importance than a single Commissioner will decide upon.

Does the solicitor communicate with the Board?—Yes; he takes a chair and sits at the Board, and reads his papers to the Chairman, or to an individual member; but if a paper is of much importance, he will not take upon himself to decide upon it, but sends it to the Secretary for the Board; but all papers from the Solicitor's office, from Scotland and Ireland, are sent to the Board.

They communicate with the Board through the Secretary?—Yes.

Do the Commissioners ever make inquiries as to the state, for instance, of the petitions which may have been received; do they ever look over the book you have mentioned?—There is a list made out in the Secretary's office of all the depending Treasury papers, and that is sent into the Board every morning, to expedite or to see how they stand; then in the Correspondent's office, the corresponding officer, and the collectors in the country, are directed to make monthly returns of all papers and Reports upon which the Board's decision has not been given; those are extracted, and laid before the Board by the Correspondent.

They do make such inquiries monthly?—Yes.

All the supervisors or the collectors?—All the corresponding officers, and collectors in the country, make monthly statements of all Reports pending, and not executed, and the Board make a similar return to the Treasury of the papers pending, referred from that department.

Are those Reports by the supervisors and collectors at all consulted by the Board; is any notice taken of them?—They are laid before the Board; the orders got upon them do not come through the Secretary's office, but orders are made to hasten wherever there appears to be any delay, sometimes to answer for the delay.

To whom is that order addressed?—To the delinquent officer.

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So that the Chairman, upon seeing this Report, makes an order accordingly?—Yes; or the Commissioner at the Board who opens it.

To whom is it addressed?—The Correspondent lays the abstract before the Board.

Is there any such Report in the London Central Office?—Yes, there is, and that is kept in the Secretary's office; all the principal officers are required to make a similar return, which is kept in the Secretary's office, and proceeded upon in the same way, and is kept in Mr. Freeling's department; they are made separately to the Board, and then the orders are issued upon the separate papers, and then they come to the Secretary to be registered.

The registry would be upon the papers themselves?—They merely come to the Secretary to be put up, and a record kept of them; because sometimes they come, *in seriatim*, from the separate offices, and they get the orders upon them if orders are necessary; if no order is necessary, then it is to the Secretary.

But still there is a monthly Report of all the depending papers?—Yes; in every department extending to the solicitor's.

So that we can see the papers depending?—Yes.

And the dates?—Yes.

Have you any suggestions to make, by which you conceive your own labour could be diminished with advantage to the office, or any reduction could be made?—No; it is so difficult a matter to divide the papers; it is extremely difficult to point out such a specific difference as might easily lead to a distribution of the papers, without interfering with others.

Do you think, in the distribution of the duty, it is not equally divided; are there any means of distributing it more equally?—No; I am not aware that there is; the Secretary's office undergoes a revision almost every year or two, with a view of equalizing the duty.

By whom is that done?—Generally by a Committee of the Board.

Do they attend personally?—Yes.

What are the hours of attendance in the Secretary's office?—From ten till four; but we are almost always there before ten, and none of them go away till five o'clock, and some of them much later.

Have you a book for entering their attendance?—Yes: they all enter as they come in in the morning.

Who draws up the Reports of the Board?—It is part of the duty of the Secretary and myself to get the Reports made out, but we endeavour to get the matter condensed by the first Assistant-Secretary, and the first and second clerks; the first clerk assists me, and the second clerk assists Mr. Freeling. They are brought to Mr. Freeling and me, and we correct, if necessary, or alter, if alterations are necessary.

Who is the chief clerk?—Mr. Corbet.

The Surveying-general-examiners and examiners in London, do they assist?—No; they have nothing to do with drawing up the Reports; they report upon the papers themselves, and their Reports with other papers will form the texture of the Report.

They report upon the matters referred, and from that you prepare the general Report?—Yes; the general Report of the Board.

But in all matters regarding surveying, their Reports must be valuable?—Yes; undoubtedly; the Board place great confidence in the Reports from the Surveying-general-examiners; but it not unfrequently happens that the Board do not take the same view of the matter that is taken by the surveyors-general.

How many Surveying-general-examiners are there in London?—Sometimes there are not above four, or five, or six; I think it is twelve or fourteen generally, as they come in from their surveys in the country.

Do any of them remain in London?—Yes; the first class, except upon very special occasions, remain in attendance upon the Board.

How are they occupied?—In drawing up Reports upon important papers, upon proposals made by the traders of alterations in the regulations by which the duties are collected, or alterations in the mode of collecting duties, and a multitude of other duties.

There is sufficient business of this sort to keep them constantly occupied?—I think so.

There are six of the first class?—Yes.

The Commissioners have recommended the abolition of all survey where no duties are collected: do you conceive that that will relieve you from any business?—No: I do not think it will.

Which of the duties gives you the most trouble?—The Irish traders, who have been detected in frauds; they are so pertinacious, they never cease applying; and the first effect of a Treasury Memorial is to stay all proceedings.

So that they, as a matter of course, applied to the Treasury?—Yes; and for that purpose merely: but where the matter is so glaring, the Board tell the Treasury they will not stay proceedings; and many cases of that sort occur.

Do you yourself wait upon the Board?—Yes; I am in constant attendance upon the Board.

What time does the Board begin its labour?—The Board assemble about ten o'clock. I transacted business with them before I came away this morning. I read the draft of several letters, and I took up the Treasury papers.

The Minutes of the preceding day are read the next day?—Yes; and since the paucity of numbers it is not easy to get a Board; they are in different rooms, and we are compelled to shift in the best manner we can to call them out to form a Board.

Have you Committees sitting in the same room?—No; in separate rooms.

Always?—Yes.

Are decisions frequently taken by single Commissioners?—I think they are; but of course the Correspondent will be better able to answer that. I rather think there are a great many of

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them; as, for instance, in the statement of an offence where every thing appears clear, they will get 'information,' and if any goods, perhaps, have been detained for the permit being out of date, they will say 'restore;' or if there is an officer found either negligent or misconducting himself, they will say 'cautioned,' or 'admonished;' but all the papers that require consideration are sent to the Secretary.

Would it be in the power of the Secretary or the Assistant-Secretary altogether to keep a paper out of the cognizance of the Board?—I think it is impossible: I do not know but it might be done; it might be put in the fire, but I do not know how.

Suppose half a dozen petitions, for instance, should arrive, addressed to the Secretary, he might, if he thought proper, bring none of those before the Board?—They are in his power when they are so addressed.

Are they numbered the instant they come into his hands?—He sends them out to his clerk to get them numbered.

The numbering is the first thing?—Yes; and they then become a matter of record, and they can be traced.

You do not remember the name of the book in which they are entered?—Our book would be 'Miscellaneous Record.'

Where the first numbering is entered?—If they come to the Secretary's department first, they come into this miscellaneous book; but if they go into the Correspondent's office, there is one universal book, I think they call it the Paper-book.

You are decided about the half-quarterly payments, that that is a waste of time?—Yes, altogether; I believe I have the misfortune to differ with the majority of the Board upon the subject.

At all events, if it is to be paid every six weeks, it had better be a regular payment?—Yes, it should be either one way or the other.

C. Browne.

Appendix No. 74.

August 4th, 1835.

William Knight Dehany, Esq., called in and examined.

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W. K. Dehany, Esq.
4th August, 1835.

You are solicitor of the Excise in England, are you not?—Yes.

Who is it that has the appointment of that office?—The Lords of the Treasury.

Do they appoint the clerks also?—They do; I believe I should say, that the nomination to my office is in the first Lord of the Treasury: my appointment is signed by three Lords of the Treasury.

You have an assistant and ten clerks, have you not?—I have.

And a messenger?—Yes.

Your salary is 2,500*l.* a year, is it not?—Yes.

And that of your assistant 1,000*l.* a year?—Yes, with an additional 1,000*l.*, which was given to Mr. Mayow in consideration of his long services, and his surrender of the patent under which he had previously held his office.

There are some fees paid, are there not?—There are none paid to me; there are some small fees on writs of appraisement, and upon commissions to find debts, the preliminary to the issuing of the extent, which are divided amongst my clerks.

What is the nature of the appraisement?—The appraisement is for the condemnation of goods; the first process in returning them into the Exchequer is the issuing of a writ of appraisement to two appraisers, to return their value.

The solicitor was formerly paid by his bill of costs, was he not?—Yes; by bill of costs in the ordinary way.

Are you able to state what saving has occurred in consequence of the change?—It would be difficult to say exactly what the saving has been: from the alterations which have taken place in the duties I should apprehend, certainly, there was a considerable saving; the expense of the Exchequer proceedings, with the fees charged, as in the ordinary case of a solicitor, would be much heavier than the present mode of doing the business on a salary: there has been an alteration in the business, in consequence of reductions of duties; and from the removal to the Customs of the port duties, perhaps some estimate might be made, but it would take some little time to do it.

What are the duties which you have personally to perform?—The duties of the office are divided between Mr. Mayow and myself, he taking the criminal business, the business also before the summary court, any actions at law that are brought, and proceedings before justices; the rest of the business devolves upon me, the making reports to the Board upon whatever subjects they may refer to me, conducting proceedings in the Exchequer, issuing extents, preparing bills for Parliament, and generally advising the Board whenever they may want my opinion.

What attendance do you give at the office?—I am generally at my office between ten and eleven o'clock in the morning, and I continue there till four, five, or six o'clock in the afternoon, or whatever time it may be necessary, in order to get through the business that is to be performed.

You have an office at the Excise Office, have you not?—I have.

Do you obtain the sanction of the Board for all your proceedings?—Yes; for all of them.

Do you obtain the sanction of the Board for all proceedings at law against individuals?

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—I do, for the commencement of all of them, but not of course for each individual step; when once the proceeding is commenced, as a matter of course it goes on.

With regard to compromise or stay of the proceedings, do you get the sanction of the Board for that?—Yes, I do invariably; because I do not consider I have authority to make any compromise whatever.

How is that sanctioned?—By an order in writing made upon the papers, the whole case is reported to the Board and laid before them, on the party's application, with all that appears against the party, and all that may appear in his favour; and it is left to the Board whether they will accept the compromise offered or not.

Do the Crown lawyers ever make compromises without the sanction of the Board?—When the case comes into court they do; when the brief is delivered into the hands of the Attorney-General it is considered that the case is altogether in his hands: the Board has made compromises after that, but not often; when the brief is delivered into the hands of the Crown lawyers, it is for them to conduct the proceeding, and compromise it or not, as they may think proper.

Do they do that without communicating with you?—No, they do not; it is done in court: the usual course in that case is, that when the cause is ready for trial, the defendant's counsel endeavours to make terms with the Attorney-General, in which he is sometimes successful, and sometimes not; and sometimes the case is compromised in the middle of the trial, either upon an overture made from the defendant's counsel, or sometimes on an intimation given by the judge, that it would be advisable for neither party to proceed farther, and then a compromise takes place.

But your sanction is always required for the compromise before it is effected, is it not?—I cannot say my sanction is required, because the Attorney-General would have the power of making the compromise, even though I might disapprove of it.

In point of practice, how is it?—He never does so without consulting me.

You say, you consider the case in the hands of the Attorney-General as soon as the brief is delivered?—Yes.

Do you consider the case as being in court from the time the brief is delivered?—From the time the brief is delivered the case is considered as being in the hands of the Attorney-General; but any compromise he makes usually takes place in court.

Do you consider him entitled to make a compromise from the time the brief is delivered?—Yes, if he chooses to do it; but, as I have said, it is always done in court before receiving his brief. The Attorney-General, even without the sanction of the Commissioners, has the power of stopping the proceedings in any case; but I never knew an instance of its being done; I have known of an application being made to the Attorney-General to do it, but he would not interfere.

Is not the brief sometimes in the hands of the Attorney-General for a long time before the case comes on?—It is generally two or three days, not more, unless the case is a very important one, which requires more than one consultation.

What is the duty of the clerks in your office?—Each clerk has his separate duty assigned to him; there are written directions of my own under which they act; the heads of them I could give. The senior clerk is to look to the whole business of the office, and see that the other clerks do their duty properly, at least that branch which is immediately my own; because Mr. Mayow and myself divide the business of the office between us.

Are any of the clerks admitted attorneys?—None of them are; the chief clerk keeps all the accounts at the office; he also drafts reports upon papers which come in, submitting them to me for correction previously to their being submitted to the Board, and he attends to the general duties of the office; to the second clerk is assigned the extents, taking out extents, and attending to the whole proceedings under them, and also to all papers relating to auctions; the third clerk attends more particularly to prosecutions, and to the conduct of the proceedings under them, that is, after the suit is commenced, taking the necessary steps throughout, giving rules to plead, and all the intermediate necessary steps; the fourth clerk prepares all reports upon petitions, and keeps the whole account of them, and those are rather numerous; the fifth clerk attends to the business of the condemnation of goods, and also to the reporting upon all applications from officers or from sheriffs, or others, for expenses; the sixth clerk attends to my own papers, to the books, and to the keeping the register of all papers that are referred to me; the seventh clerk is more in the nature of a copying clerk. Mr. Mayow has the other three clerks, but in what way he divides their duties among them I cannot state.

Mr. Mayow is an admitted solicitor or attorney, is he not?—Yes, he is both.

You practise yourself in the courts under a special Act of Parliament, do you not?—Yes, I practise in the courts without being admitted, under a special Act of Parliament.

Are the clerks employed in conducting and managing the proceedings in the absence of the solicitor?—They are employed in conducting them under the solicitor; of course if there are any reports required by the Board in my absence, that happen to be of an ordinary description, the clerk could make them. Mr. Mayow's principal clerk attends in his absence before the magistrates, I believe, but nothing is done in the Court of Exchequer without my sanction.

What accounts have you in your office; have you many accounts?—Of money accounts I have the accounts of the disbursements which are made in my office; those are accounts which are settled quarterly with the Board.

You do not in any way receive money, do you?—None, except for the purpose of paying the disbursements of the office, as counsel's and court fees, and so on; with the receipt of

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penalties recovered, or any money that is to be paid into the revenue, I have nothing at all to do.

Do the clerks go down into the country to attend to the prosecutions, or to bring up information?—Mr. Mayow or his clerk sometimes attends prosecutions before the magistrates; a clerk would attend me if I was going on business into the country, or a clerk may be sent upon investigations. I have sent them into the country to collect evidence.

They do not attend for the purpose of bringing forward evidence, do they?—No.

You mentioned that Mr. Mayow conducts some of the actions at law?—Yes.

What actions are those?—If an action were brought against an officer, he could defend it.

In what court would that be?—In whatever court the plaintiff might choose to proceed: if an officer were supposed to have exceeded his duty, and an action were brought against him, if the circumstances were such that the Board ordered him to be defended at the public expense, the defence would be conducted by Mr. Mayow.

Did you ever bring actions for frauds against traders for the recovery of duties in any other court but the Court of Exchequer?—None; that is the revenue court.

Is there any legal restriction against your bringing them before the courts at the assizes?—It would be very inconvenient to carry them there; I never knew an instance of a record being carried down to the assizes.

Is there any legal impediment?—I do not know that there is any: if the venue were laid in the county, the trial would take place at the assizes, but there would be great public inconvenience in such a course; it would be impossible for one solicitor to attend, and to go to all the different assizes; the same officers are sometimes witnesses in two or three cases, and they might be required at different assizes at the same time. In London all the revenue accounts and documents are collected together, and some of them might be required in different causes at the same time; besides which there is a great convenience in the uniformity of decision consequent on the trials taking place generally before the same judge. By trying at Westminster also there are four periods in the year for trying the revenue cases: by going to the assizes they could be tried but twice a year, and there would be considerable delay created.

Do you employ other counsel than the Attorney and Solicitor-General?—Yes; two other counsel, a king's counsel and a junior counsel.

Then in all cases the Crown is encumbered with the expense of four counsel?—Yes.

Have you any standing counsel for the Excise to be employed, in addition to the Attorney-General and Solicitor-General; or are they the same persons?—They are the same persons; it is in the nomination of the Attorney-General who shall be the counsel employed in court.

In point of fact, is not the real business done by the other counsel?—Certainly not; either the Solicitor or Attorney-General always attends and conducts the cases; it is usually a matter of arrangement with them which shall take the business of the Court of Exchequer. In very important cases I have known both attend; but it sometimes happens that the Attorney-General has to attend at the same time upon some other Crown business in the Court of King's Bench, and then it devolves upon the Solicitor-General. I do not think that either could conduct the cases well without the assistance of two more counsel.

Could not those two counsel conduct the case without the assistance of the Attorney and Solicitor-General?—I should say not; besides, the Attorney-General is a party to the record; the proceedings are conducted in his name.

Who are the two other counsel?—Mr. Tancred is the king's counsel, and Mr. Kay the junior; previously to 1819 a second king's counsel was employed: with respect to the expense of counsel, their fees are not high; indeed there is no business so ill paid to the bar as Crown business.

You were speaking of petitions; are all the petitions from traders referred to you?—Not all, but I believe the greater number of them are; all those petitions that have reference to proceedings in the Exchequer are of course referred to me.

For instance, those petitions that are sent to the Treasury, either for the remission of penalties or for shortening imprisonment, are referred to you, are they?—They all come to me if they are Exchequer cases.

When parties have been punished before magistrates, do those petitions come before you?—No; then they go before Mr. Mayow, unless they relate to proceedings before the justices in Ireland or Scotland, when, if there is anything particular in them, they are referred to me.

Country petitions go before Mr. Mayow, do they?—Yes.

Have you anything to suggest with respect to the time that is taken up in the examination of the petitions that are presented to the Treasury; they are sent from the Treasury to the Excise, and there is a report upon each, all of which takes up an immense deal of time, which one would think might be shortened, either by some mode of general examination, or some periodical time?—Each case must depend on its own facts. I do not know how the time could be shortened if inquiries are required to be made: were the Treasury to give less encouragement to petitions being presented, by not allowing them to operate as a stay of proceedings in all cases, there might be fewer of them.

Is there any rule with respect to the imprisonment of parties; are they released at a certain time, or do they undergo the full term of their imprisonment?—If they are imprisoned for a limited period they undergo the full term, unless there is some particular circumstance in the case, such as illness, to induce a remission of part of it. If they are in execution for a

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penalty their imprisonment would be interminable, unless they could pay the penalty, or unless the Treasury interfered, which they do after a certain time according to the circumstances of each case.

Do the Board consider themselves at liberty to release in any case?—Yes.

Without any further reference, do you mean?—Yes.

In what cases do petitions operate as stays of proceedings?—It is a rule of the Treasury when a petition is presented to them, having reference to a pending case in the Exchequer, that no proceeding is to be taken after it arrives at the Excise Office. It is to operate as a stay of proceedings; in consequence of which I have known a cause ready to go into court, and all the expense incurred of witnesses, and a petition has been presented solely for the purpose of creating delay; sometimes when it has been very important, and it has been represented to the Board, they have directed me to proceed, notwithstanding the petition, and they have communicated their order to the Treasury.

How long has that been the case?—For some years; there might have been more occasion for it formerly, when the solicitor was paid by fees, in order to prevent, should the Treasury accede to the party's request, any further expense being incurred.

You see no reason for the practice at present, do you?—No; taking care it does not run the defendant into any unnecessary expense. I suggested that to the Board, and through the Board to the Treasury, and I understood a rule of that kind was to be made; that if the petition to the Treasury has not arrived at the Excise Office before notice of trial was given, that it should not operate as a stay of proceedings.

How long ago has that suggestion been made?—Twelve months or more; it was when Mr. Rice was Secretary.

The suggestion was not objected to, was it?—No, it was not objected to; but no direction was ever given upon it.

Is there a return to the Treasury every month, or every quarter, of the number of prisoners?—There is a return every month of all prisoners committed within the preceding month, and also a half-yearly report of all prisoners then in gaol, with a full statement of the circumstances of each case.

Would not time be saved if you were to wait upon them at the end of the month, and to go over the list of the prisoners with one of the Lords?—I apprehend not, because many of the cases of imprisonment would be from prosecutions in the country, of which I know nothing, and also from Scotland and Ireland.

But upon those of which you are cognizant, either you or Mr. Mayow?—Those are not the cases which take time; it is where a petition is presented from the individual himself that has to undergo inquiry and to be specially reported on.

Is it not true that most of the individuals in confinement present petitions upon it?—Yes; but they are not all presented to the Lords of the Treasury, the majority are presented to the Board, and they are in great numbers.

Do the Excise allow subsistence to the prisoners where they have nothing to subsist upon?—Yes; if they have nothing to subsist upon themselves: if it is a case where there is a suspicion of the party having concealed his effects, subsistence would not be allowed.

Is it not a matter of course?—No; they apply for it, and it is in the discretion of the Board to grant it or not.

It falls upon the county, does it not?—If the Board does not allow subsistence I believe it does.

You said just now, that counsel were paid worse for public business than any other; will you state in what respect that is so?—The highest fee which is allowed to be given upon a brief to the Attorney-General or the Solicitor-General is ten guineas, and I have known cases last an entire day and even two days, in which that was their only fee with the consultation, for which two guineas more is the fee; the whole, with consultations, not amounting to more than from twelve to fourteen, or sixteen guineas, whilst the counsel on the opposite side have had a fee of fifty or a hundred guineas. At the last sittings two cases were tried; one of them was Atlee's case, which lasted two entire days, and the second lasted the entire of the third day; and the fees of the Solicitor-General, who conducted the cases, were only his ten guineas upon each brief, besides consultations; while, on the other hand, the defendant's counsel had very high fees. Looking at the extent of the Solicitor-General's practice in the Court of Chancery, there could be no doubt but that, had he been engaged in his private practice in the Court of Chancery, his fees would have amounted to a much larger sum. In Smith's case, and in Gammond's case, Sir James Scarlett I understood came into court with a fee of one hundred guineas upon his brief upon each occasion, the Attorney-General having only the fees I have stated.

Are you generally successful in the Exchequer cases?—Generally we are.

You have no difficulty in obtaining a verdict, have you?—No, not where the evidence supports the case, which it generally does: of course the proofs are very narrowly watched by the judge and jury; and wherever there is a reasonable doubt, the defendant has the benefit of it.

You have a special jury, have you not?—Yes.

Atlee's case was compromised, was it not?—It was; it ended in a compromise upon an intimation from the judge to the Attorney-General.

How was Smith's case settled?—In Smith's case there was a verdict for the defendant.

Now, with respect to trials at the assizes, do you consider that local breaches of the law, where prosecution is rendered necessary, that that would be attended with greater expense if tried at the assizes, instead of being brought to the Exchequer here?—It would certainly be attended with additional expense to the Crown, and I doubt if there would be much, if any, saving to the defendant.

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It has been suggested that the advantage attending it is, that the man is known on the spot as a fraudulent trader; while, if the trial takes place in the Exchequer, it may possibly never be known at all?—It is generally known through the trade, whatever trade it may be: in any of the large traders that pay the principal duties of the Excise, it is known through the trade, and more particularly, I think, by the principal traders being in London and its neighbourhood.

It is not known amongst their neighbours, is it?—I apprehend it is; for very frequently the consequence of the service of an Exchequer writ is that the defendant's creditors come upon him immediately.

Is your practice, in that respect, the same as the Customs?—Yes; and as the Stamps.

You bring them up, do you?—Yes; cases for penalties when the proceedings are in the Exchequer are always tried at Westminster. Indictments must be tried in the county where the offence is committed.

In cases of information the collector gets the case up, does he not?—Yes.

Before a magistrate?—Yes.

You find that answer pretty well, do you?—Generally, I believe.

Since the alteration of the Boards, how is the legal part of the business conducted for Scotland and Ireland?—There is a separate solicitor appointed to each, who conducts the proceedings there, and reports upon the papers connected with them, and upon subjects arising in Scotland and Ireland. If they have any doubt themselves upon the papers, or the Board has any doubts upon their reports, the papers are referred to me after they have reported upon them; many papers relating to Scotland and Ireland, which are not likely to lead to legal proceedings, but involving general questions relating to the revenue, are in the first instance frequently referred to me.

Is there a solicitor for Scotch law now?—No.

Mr. Carr is the only solicitor, is he?—He is the only solicitor: the criminal proceedings in Scotland are conducted by the Lord Advocate with the Crown agent.

Mr. Carr is principally a legal adviser there, is he not?—Yes; he has the conducting of the proceedings in the Exchequer and before the magistrates, and Mr. Saurin the same in Ireland.

How is it decided whether a trial is to take place before a magistrate or in the Court of Exchequer?—The Board decide that, and make their order accordingly; they look to the circumstances of the case: if it is plain and simple, they send it before a magistrate; if it is one of more importance, or if the penalties to be recovered are heavier, or points of law are likely to be involved in it, they send it to the Court of Exchequer.

The amount of the penalty is taken into consideration, independent of the difficulty in point of law, is it not?—Yes.

The trials before the magistrates are conducted by collectors or officers, are they not?—Yes; by the collector if he can attend; but if he is on the round, or necessarily absent, then the supervisor undertakes it.

Is that the case when there are appeals to the magistrates in quarter sessions?—Yes; but in appeals generally with legal assistance.

Do appeals often take place?—I believe not very often in England; but I speak with less confidence on this subject because they are more in Mr. Mayow's department. In Scotland and Ireland, more particularly Ireland, appeals frequently are brought.

Do you find that the trials are generally satisfactorily decided by the magistrates?—They vary very much, in Ireland particularly; but I should say, upon the whole, I think they are fairly satisfactory. If any important mistake is made by the magistrates, it is corrected on appeal, or by the judgment of the superior Court of Exchequer, into which the proceedings are removed.

There has been a change in Ireland in requiring magistrates to act at special sessions; are you aware whether that has produced any good effects to the revenue cases?—That I can hardly speak to, because petty sessions were established before or about the time that the revenue cases were taken before the magistrates.

What is your opinion generally as to the penalties which the Excise laws impose; has it occurred to you that they are rather too high?—I think that some of them are too high; I think on paper they are much too high; in others they vary, and perhaps they are not so properly apportioned to the offence in all cases as they ought to be; in some instances they are too low: there was a case in crown-glass where we were obliged to increase the penalty; there was a case only two years ago where there was a difficulty to find a penalty sufficiently high for the fraud that had been committed.

That is to say, to compensate the loss occasioned by the fraud?—Yes; and to be an adequate punishment to the person who had committed the fraud.

Some of the existing laws are very inefficient, are they not, with regard to penalties?—We may say generally there has not been sufficient attention paid to regulating the penalty in proportion to the offence.

Would it not be desirable to fix the laws relating to each branch of duty, and revise and consolidate them?—Certainly.

In some heads of duty there are a great number of Acts, are there not?—Yes; they have been consolidated in some instances in malt and partially in flint-glass, and I had prepared a consolidation of the leather duties; but they were repealed.

Such a revision, with a view to simplify the regulation and arrangement of penalties, so as to be more suitable to the offence, would be desirable, would it not?—Yes, certainly; arranging the penalties, and adapting the existing law to whatever new course of manufacture or improvement may have occurred.

There are at present many penalties which the Excise would not inflict, if they had the power, in consequence of these changes, are there not?—There may be some. In the

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soap laws it would be a great improvement to consolidate them and alter some of the regulations.

Some of the regulations are altogether obsolete, are they not, which are connected with liabilities to such penalties?—I cannot recollect any; there may be some, but there are none that occur to me at this moment.

Are there not many of the regulations which were made when manufactures were in a very different state from what they are at present?—There may be some; but I do not know that there are many.

Are there not a great many penalties respecting glass that are inapplicable, now particularly that there are restrictions about making bottles?—I believe there are some restrictions which, having had reference to a different state of the duties, might be now dispensed with.

What is the regulation with regard to costs incurred for bringing actions in the Exchequer?—The Crown neither pays nor receives costs.

Do you think any alteration in that respect would be an advantage to the parties prosecuted?—Not to the parties prosecuted, because the Crown is generally successful; and therefore it would become still heavier upon them, having to pay the costs; and as sometimes we do not get the penalties, the Crown would lose in those cases, whilst it would always pay when a verdict was for the defendant.

Is it consistent with the strict justice of the case, taking the verdict, generally speaking, to be a just verdict; is it not a very hard thing upon the defendant that he is to pay when he is acquitted?—It would make it an additional penalty for those who are convicted; and if the case is one where the man's innocence is established, the Lords of the Treasury have a power to give him his costs, which power they have exercised.

But that is not a matter of course, is it?—No; it is not.

How are you justified in the Court of Exchequer in pursuing that practice, when the common rule in the other courts is so different?—I think there may be this circumstance, that the case is much more narrowly looked into when it is a case for penalties, on the part of the Crown; besides which the general rule spoken of has many exceptions; in many actions the judge's certificate will deprive the party of costs.

May it not lead to parties making a defence when they would otherwise not do so if they were liable to the costs?—I should think not; in my own opinion that would not be a reason for exacting costs from them, because I would give them every opportunity of trying to prove their innocence if they can do so; one of the allegations now is, that they are unable to stand the expense of the trial.

Is the expense of the trial much greater in a common action in the Court of Exchequer than in any other court?—I think not.

Is it greater than it would be at the assizes?—Although the trial was to take place at the assizes, the proceedings would still be in the Exchequer, the difference being that instead of the trial being at Westminster the record would be sent to the assizes; the defendant might save something in the expenses of his witnesses, but I should doubt whether it would be much except from a very distant county.

Is there not a general complaint against those proceedings of the Crown, of their being more hard and more severe than other legal proceedings?—I do not know in what way they are more so than in a case of indictment, or a common action, and they are less so on a conviction for a penalty; as the defendant has not any costs to pay beyond his own.

Is not the court very much connected with the Crown, and the power of the Crown, in that department?—That might have been a complaint formerly, but certainly not with any justice at present. If there can be said to be now any leaning to one side or the other, it is rather against the Crown, the proceedings being watched with a most anxious jealousy.

How are the juries selected now in the Court of Exchequer?—Under the Jury Bill, the same as in other courts.

Has the Crown in any way any kind of advantage; or are they allowed to proceed in any way different from private parties in other courts?—None that I am aware of, except the form of the proceeding, which is at the suit of the Attorney-General, who has in all cases a right of reply, whether evidence is called or not.

Does not the employment of the Attorney-General and so many counsel make it necessary for the other party to go to greater expense for counsel than he otherwise would do?—No, not at all; any junior counsel may conduct the case for them: if they wish to employ a king's counsel they must have a licence for him; but that is the same in every case to which the Crown is a party.

Do they pay for that licence?—Yes.

How much do they pay?—I believe either ten pounds or ten guineas.

Who grants the licence?—I am not aware whether it is granted from the Lord Chamberlain's Office, or the Home Office, or what particular department.

What is the law with regard to the limitation of the period for bringing proceedings for penalties?—It is four months before magistrates, and three years in the Exchequer, for penalties; but for duties the time is unlimited.

Is there any regulation with regard to the mitigation of penalties, so as to restrain the magistrates from mitigating penalties below a certain amount?—Yes, there is.

What is that?—They cannot mitigate below one-fourth.

In the United Kingdom is that the law?—Yes, it is; it is enacted by the 7th and 8th George 4, cap. 53; but the Commissioners of Excise have a power of further mitigating the penalty below the fourth, and which is frequently exercised when it is recommended by the convicting magistrate. I would also observe, in speaking of mitigations throughout the United Kingdom, that the Irish Distillation Act allows a mitigation to six pounds.

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How are Excise cases tried in Dublin?—They are tried in the Court of Exchequer, and also before the magistrate.

What magistrate is that?—The magistrate of the head police-office.

Is it only in one court of the police-office, or is it in all the courts of police?—They are all brought to the head police-office.

That is, they are the same sort of trials that take place before the Board in London, are they not?—They are very much the same.

Was any thing paid to the magistrate of the police-office for doing this duty?—To the legal magistrate of the head police-office there was one hundred pounds a-year paid for the additional duty which devolved upon him in consequence of trying those cases.

But if the whole of his time was paid for by the public, how could he have any claim for that remuneration of one hundred pounds a-year for trying those cases?—At the time his salary was settled, the revenue cases were not sent to be tried before the magistrate, and therefore a very considerable additional labour was thrown upon him; and besides that, they were all taken to the head police-office, and not to any of the district offices.

But his salary was settled for his whole time, and for a certain regular number of hours of attendance, was it not?—I have not been in Dublin myself since the arrangement was made, and therefore I am not able to speak from personal observation; but from communications I have had, I believe the attendance of the magistrate was required beyond the ordinary number of hours, in order to get through the additional business which was thus thrown upon him.

Now, with regard to your department generally, and with regard to Excise prosecutions, have you any thing to suggest by way of improvement?—Nothing that occurs to me.

What is the expense incurred now in England for prosecutions?—That varies; it principally depends upon the number of witnesses which you have to bring up, and which must vary in every case, independent of the witnesses. I can give you a statement of what the expense is; I believe you will find the amount of penalties recovered is more than covers the legal expense. It is in the annual statement of the revenue laid before Parliament.

By a return laid before us we find a very large remission of penalty; it appears under the head of the return, dated the 21st April, 1835, of penalties, that in the year ending the 5th of January, 1835, the amount awarded for penalties in the United Kingdom was 18,548*l.*, and the amount remitted was 11,463*l.*; can you account for that extensive remission; it appears that that is against maltsters alone?—I had not previously seen that return: since my examination I have made inquiry into it, and I find that it is a return of cases before magistrates, when the magistrates have recommended a further mitigation by the Board beyond the amount to which the law restricts their judgment. The account is, however, made out incorrectly, the amount of penalty sued for having been taken as the amount awarded, instead of the amount of the mitigated sum given by the justices; this mistake makes the amount of penalties remitted appear much greater than it is in reality. A corrected account will be prepared. A great portion of the penalties in England and Scotland in that account are against unlicensed maltsters.

In what office is an account kept of the penalties?—In the Fine-Accountant's Office.

There is a special fine-accountant in the Accountant's Office, is there?—Yes.

Can you tell who is at the head of that branch?—I do not recollect who is at present; every order for prosecution is entered with him for the commencement of the proceeding, and that operates as a check against me.

Is the fine-accountant under the department of the General-Accountant's Office?—I believe he is.

You stated upon a former examination, that you did not generally approve of giving bonds with securities for general purposes?—I do not approve of it for general purposes, for such purposes as in good behaviour. For the security of duties I think a short collection is a better thing than a bond.

The practice is, at present, to take bonds from every person in those cases, is it not?—Yes; for good behaviour it is, which, when parties are not intrusted with money, or the custody of valuable documents, I think is unnecessary.

That practice of having a bond as security entails of course a large expense and labour, does it not?—I do not know what the expense is, but there is some, certainly.

When you say they are unnecessary, what do you mean by that; do you not think they contribute to the performance of the duty?—I don't think they do; in the case of a person merely called upon to give bonds for the performance of duty without having money in his hands, I don't think it is necessary.

The Board has it in their power to punish the men by dismissal, has it not?—Yes.

Is it the practice in other departments, do you know?—I cannot say.

Are these bonds put in force against the parties?—They are put in force if there is money to be recovered, but they are not otherwise; for a mere breach of duty where a party has been dismissed, I never knew his bond to be put in force.

Any thing respecting the nature of the securities does not come under your department, does it?—If a bond is to be put in force, then it comes to me immediately.

In the original taking of the bond you are not consulted, are you?—Not unless there is some special matter in it; if it is a mere ordinary bond to be given in the ordinary routine, the clerk of the securities ascertains the validity of the sureties and sees to the execution.

Are they sureties?—Yes.

May not some hardship arise from this practice, as in the case of persons who are very fit for the office, but who may not be able to get the security required?—I think very probably so. Every one knows there is nothing more irksome than applying to friends to become security.

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In point of fact, it entails a great deal of inconvenience to parties who do become security in managing their own affairs, does it not?—Certainly; because all those bonds being given to the Crown, they become charges upon their property.

And as such, it has a great effect upon their transactions relating to the disposal of their property?—Of course; if they have to dispose of any property, they must get it exonerated from that bond. Collectors, and those who are in the receipt of money, of course should give security.

Suppose it were considered advisable to abolish the independent situation of separate solicitors in Scotland and Ireland, would there be any difficulty in your undertaking the duties of the office of solicitor of Excise for the whole kingdom?—Yes; I think there would be.

For what reason do you think so?—Because I think the business could not be so well conducted at that distance; it would be impossible for me to be myself attending in the courts in Scotland and in Ireland, and the business would then devolve upon clerks, and would not be so efficiently conducted.

Might not an eminent solicitor be employed in the place of the present solicitor instead of employing a clerk?—That would come very much to the same thing, with perhaps an additional expense; because he would charge, as a solicitor, the expense upon the whole of the proceedings.

Might not that be avoided by giving a salary?—That would be precisely the same as it is now.

Would it not be an advantage by having the whole under one superintending authority?—It is under one authority now, because when any question of difficulty arises I am immediately consulted. I consider I am solicitor for the United Kingdom, because every question of importance is referred to me.

Many questions may be of real importance which are not so considered, and therefore do not come under your cognizance?—I should hardly say that; because when the solicitor of Ireland or Scotland feels a difficulty, he requests the case may be referred to me.

Have the Customs a solicitor in Scotland and Ireland, in the same manner as the Excise have?—I believe they have a solicitor there, in both of them.

That is a regular professional attorney, is it?—That I cannot answer.

They have none upon the establishment?—That I am not certain of, but I think they have; the Customs have not the same business in the Court of Exchequer that the Excise have.

It appears from the returns laid before us by the Excise that the solicitor in Scotland costs 2,310*l.* for himself and clerks, the solicitor in Ireland costs 2,580*l.* for himself and clerks; these are very large sums; is it your opinion that the business could not be managed at a lower expense?—I should think not efficiently, which I consider tantamount to not being managed at all.

The Crown lawyers are employed also in Scotland and Ireland with additional counsel, are they not?—Yes.

What is the highest range of cases that is brought before the magistrates as to amount of penalties, or amount of duties to be recovered?—I think in penalties they seldom go for more than one penalty of one hundred pounds, or two hundred pounds, which is subject to mitigation; but it depends very often upon the nature of the case, and its being simple in its circumstances.

And upon the proof being clear?—Yes.

And the law clear?—Yes.

May it not happen that the matters may be simple both as to proof and law, and still much higher as to the amount of penalties, which might be much more cheaply tried than by bringing it up to the Exchequer?—If it is intended to recover very heavy penalties, say some thousands of pounds, it is much in favour of the individual that he should have the opportunity of going before a judge and jury; and I should be sorry to see any party heavily amerced without the intervention of these safeguards.

Could not that be done at the assizes instead of bringing the parties from a remote part of the kingdom?—I do not think it could without, as I have before said, great inconveniences.

Would not the parties be saved the expense of coming up to London?—The parties might save that expense, but the Crown would have the expense of sending their legal officers down to the assizes; besides which, it would deprive the Attorney-General of a great part of the control over the proceedings, and he is the officer of the Crown for prosecutions of this description.

Is not that rather a nominal consideration than a real one?—I should not say so.

Suppose the penalties to be such as might be levied at the assizes, with clear proof, and no difficulty in the law; might not the legal part be conducted at a cheaper rate at the assizes than by a legal officer travelling from London, by employing some professional person in the country? No; it would be more expensive to the public, besides being a most inconvenient course. It does not seem to be understood that although the trial might take place at the assizes, all the preliminary steps of the pleadings are in the office of the court in London, up to making up the record for trial; the expense therefore would be the same: the fees of court at the assizes are, I understand, higher than when a cause is tried at Westminster. The fees of counsel would be nearly the same; and if a professional person was employed at the assizes there would be also his bill of costs, which is an expense not now incurred, with this disadvantage, that the person so employed would be undertaking the conduct of a cause, of the facts and circumstances of which he would be previously wholly ignorant, to say nothing of his want of knowledge of the regulations and practice of the Excise questions which occur on the trial of every Excise case, and a familiar acquaintance with which, in the solicitor attending the trial, is often essentially necessary to the success of it.

The question at present under consideration is the expense of the trial, supposing

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the question to be the same in both cases; the question is whether it could not be conducted with more convenience to the parties, and less expense in the country, than by trying it in London?—Not with less expense in the country, for the reasons I have just now given. If a defendant resided at a great distance from London, and not very far from the assize town, it might be more convenient, and perhaps less expensive to him, to take his witnesses to the assizes. If he did not reside at a great distance from London it might not be so convenient, considering that when he is in London the case is almost to a certainty disposed of at the sittings, certain days being set apart for the trial of revenue cases. At the assizes, should there be a press of business, the cause might be made a remanet, and so be thrown over to the next assizes, after all the expense of preparing for trial had been incurred.

Might not a good many cases be tried before the quarter sessions in the first instance in preference to trying them before magistrates at a special session?—I should not advise that jurisdiction myself. If heavy penalties were sought for, in case of mistake it could not be passed over, and there would be then additional expense incurred in bringing the case into the superior court to correct the erroneous decision of the sessions. The experiment of a cheap and peculiar jurisdiction for revenue offences was tried for many years in Ireland, and was a decided failure; and experience has proved that the constitutional court of revenue, the Exchequer, is the preferable jurisdiction to resort to.

Is not the publication of fraud by means of trial to be taken into consideration, as a share of the punishment as well as the penalty actually awarded?—That may be taken into consideration certainly as part of the punishment; but if you mean the publication of the notoriety of the circumstances arising from the trial alone, a party may always defeat you upon that.

Does not the publication of the evidence, through the press, of these revenue transactions have a considerable effect upon the moral conduct of the public as connected with those cases?—What effect it has upon the moral conduct I know not; it has, most probably, an effect upon the interest of the party individually, because he would not wish his character to suffer by its being known that he had been guilty of a fraud—the evidence is generally published.

That is the evidence in the Court of Exchequer, is it?—Yes.

Is that evidence very much abridged for want of space; in the provincial papers would it not be more fully given?—I don't see that it would be more fully given in the provincial papers than it would be in the London papers; and whereas the London papers circulate throughout the country, it is more widely circulated, the provincial papers being confined to their own localities.

Would not the London papers copy from the provincial papers when they were cases of importance?—I think that would very much depend on whether they wanted matter to fill up a vacant column; besides, a party may always prevent the particulars of his case being so published by not going to trial, by letting judgment go by default.

You gain your main object, which is the duty you proceed to recover, or the penalty?—Yes; but still you do not get the notoriety for which you are now contending.

That is only a part of the use of the prosecution?—Yes.

Could you with your present establishment conduct the business in that way, do you think, in the provincial courts?—I could not.

Do the officers in the country have any legal assistance in trials before magistrates?—If it is ascertained that the defendant intends to employ legal assistance, the officer or collector applies to the Board, informing them of that fact, and requesting to be allowed to employ legal assistance also.

What sort of assistance is that?—That depends upon the nature of the case: there are times when Mr. Mayow has himself gone down for this purpose; at other times an agent or attorney in the country has been employed.

How is he paid?—By his ordinary bill; that would be but a trifling expense.

In cases of appeal from the magistrates at the quarter sessions, is there a legal assistant then given?—Yes.

Is that always the case?—I think that is always the case; I don't recollect any case of appeal in England, but that would be under Mr. Mayow's department. In Ireland, where there are frequent appeals, assistance is given either by Mr. Saurin or by a local agent.

If a party lets judgment go by default, does he necessarily incur any expense beyond the penalty?—Merely the expense of entering his appearance.

Must he not employ an attorney for that?—No, not necessarily.

Then he need not necessarily incur any expense?—He may personally appear if he pleases; but the entering an appearance is a very trifling expense.

This great expense that these people have been put to, then, was entirely voluntary, was it?—Certainly; but they are not greater expenses than they would have been put to if they had been tried at the Surrey assizes.

Can you give any notion of the bill to a defendant, say for a one hundred pound penalty, in an ordinary proceeding in the Exchequer?—It is scarcely possible to do so; as the expense must in a great measure depend on the nature and circumstances of each case. The fees of court payable by a defendant are, I understand, entering appearance 4*s.* 4*d.*; office copy of the information, at 9*d.* per folio; plea and remembrancer's fee, each plea 8*s.* 8*d.*; copy of issue 10*s.* 4*d.*; attending, naming, and striking special jury 6*s.* 8*d.*; subpœna, each witness, 2*s.* 6*d.*; term fee 3*s.* 4*d.*; fees of marshal, crier, and ushers on a verdict for the Crown, are about 20*s.*; on a verdict for the defendant about 40*s.* To these are to be added fees to counsel, which may be from two guineas upwards. The attorney's bill is dependent on the trouble attending the case, number of attendances, witnesses, &c.; and the expense of witnesses is also dependent on the number and distance from whence brought. In a case where the party has

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no real defence by witnesses, but defends more to oblige the Crown to prove the case, should think it might be done for 20*l.* or less.

In the Act of last year, the power of mitigation in cases of penalty, and for recovering of arrear of duty, is taken away from the magistrate; was there any reason for that enactment?—Yes; because they have mitigated at times below the actual duty.

By the present law if a man exceeds his time he is liable to double duty, is he not?—Yes.

And the duty must be levied; and it is not in the power of the magistrate to alter it?—The Board usually directs the single duty with the actual expense incurred on the prosecution to be paid.

Does this Act apply to the summary jurisdiction court?—Yes.

Was there any thing else in that Act which made any great alteration?—There was with respect to Exchequer proceedings a considerable alteration, which was with regard to the process of the attachment: if a party does not enter an appearance according to the subpœna, when proceedings were commenced against him, an attachment goes against him, under which he is put into gaol; being in contempt of court he was liable to remain in gaol until he entered an appearance without power of carrying the case further. The clause in the Act gives the Crown the power of entering the appearance for him and proceeding on with the case, as if he had entered the appearance himself, and so to charge him in execution regularly as if he had gone to trial.

Appendix No. 75.

30th July, 1835.

No. 75.
Mr. John Brown,
30th July, 1835.

Mr. *John Brown*, English Correspondent, called in and examined.

[See pages 18, 19, and 21 of the Report for a portion of Mr. Brown's evidence, which is, consequently, omitted here.]

Letters—do they include petitions?—Yes; there is a number of petitions which come to be considered, as well as letters from the country officers and traders.

Do all the petitions from the country come through you?—Yes; generally through my hands.

Does the collector write to the trader and give the answer generally in writing?—I dare say, when he is at a distance, he generally does. He gives him the substance of the Board's decision.

He merely gives the substance?—Yes; he will not give a copy—he merely gives the substance.

Does he much more than tell him that it is refused or admitted?—I do not think they do much more than to tell him that his petition has been considered by the Board, and the decision is one way or other.

That it is not acceded to?—It may be either acceded to or not acceded to.

Do you make an entry of every letter and every petition you receive?—Yes; we do.

What do you call the book?—It is kept by one of the assistants, and is called the number book.

There is a number put to each paper?—To each case.

Is there also entered in the book how such petitions are disposed of?—Yes.

So that the book shews exactly what takes place?—Yes.

And accounts for each petition?—Exactly so.

Now, with regard to the papers and petitions for the London district, what office do they go to?—They are settled by the Secretary, or by Mr. Mayow; I have nothing to do with them except they relate to business in the country.

There is an office called the Petition Office?—Yes.

That is an office for the London petitions?—Yes.

Have you any other duties besides those that relate to the correspondence?—My duty is altogether confined to the country department.

Do you not examine the issue of Excise informations before magistrates?—Yes; they are what we call 'Events of Hearings before Magistrates.'

Then they come to you in that way, you consider, under the head of correspondence?—Yes.

Are not similar returns made to the fines and forfeitures branch?—I do not know what is made to the fines and forfeitures branch directly; but we send up a great many of our papers to the fines-accountant, with respect to the informations.

What do you do with this sort of communication?—These events of hearings?—Yes.—There is a duplicate goes to the fines-accountant, as well as one comes to me.

What do you do with the one that comes to you?—We keep that, because perhaps it embraces a decision of several cases, so that it may be ready to be brought forward on any occasion if there should be a petition, as there frequently is, after the decision of the magistrates.

Then you do nothing more than register it?—Yes; the event of hearing is registered; and if a petition comes afterwards for further mitigation, the former papers are annexed, and the case is considered. If it is recommended by the convicting magistrates it is always referred back to the collector to report upon.

All this takes place before one Commissioner?—Yes.

Is the solicitor consulted about them?—No, he is not, except in cases that appear difficult; those are referred to the solicitor or Mr. Mayow.

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Mr. John Brown,
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Have you not something to do with the incidental charges in your office?—Yes; there are many bills sent up by the collector that are paid from incidents.

And do they come to you?—Yes.

Now, why do they come to you; your's is not the Accountant's Office?—No, it is not; but there are many particular charges that come up through the collectors which are allowed, through my department, by the Commissioner.

What sort of incidental charges are those?—There is a great variety of cases where they are allowed: there is filling up licences, for instance, extra hands employed to perform that duty; and there is ride-officer's horse tax; and officers performing extra duty; and several other claims which are paid from incidents.

That is, the collector pays them in the first instance, and gets your authority?—No; he has the Board's authority. He submits it to the Board for their approval, and for an order for payment.

And then after he pays them he sends them to your office?—The order for payment goes down to the collector to pay them, and then he sends up his receipts in due course to the proper accountant.

What does he send to you—how do you get any knowledge—what is it you receive—what documents do you receive respecting these incidental charges?—We get his account of them; and where it is extra duty, there is the officer's petition annexed.

Then you bring them before the Board?—Yes; first having compared the dates, &c.

Do you mean before the Board, or before the single Commissioner?—Before the single Commissioner.

Is that step necessary in order to the settling of the collector's account, or what is the use of the proceeding in your office, a similar statement having been sent to the Accountant's Office?—He first sends up the account of what has been done; that is approved by the Board, and an order given for payment. The order is then issued to the collector, and he pays the money, and annexes the receipt with his other accounts, and sends them to the proper accountant.

Well then, why should there be any thing done through your office?—It appears it is necessary that the Board's approval should be had to those charges.

And do you communicate the Board's approval to the Accountant's Office?—The officer's receipt is a set-off in the collector's account. We make out an account every week of all sums that are paid, or that are to be claimed as incidents.

By the collector?—Yes; and that is forwarded to the proper accountant. There are some cases where the Board will not give an order for payment—there are some charges which are made, and which the Board will not ultimately allow.

And you consider that you, as a practical officer, are better able to judge of those incidents than the Accountant would be?—I should consider myself a better judge than the Accountant, after the experience I have had; and if I see any thing that is difficult, it is referred by the Board to the surveying-general examiners.

But where do you draw the line between those classes of payments?—There are sometimes little inaccuracies in the applications for extra duty. Those claims are stationary, the salary allowed being the same; and if there is any thing wrong in them it is generally as respects dates; of course, if the dates are wrong it affects the payments.

And you yourself inquire into the accuracy of the dates?—I certainly examine them myself.

What you are saying, does it refer to the money actually paid, or only for permission to pay?—Only for permission to pay.

When the collector receives a claim for an incidental charge, perhaps from a number of officers, he communicates those claims to you?—We underwrite the separate claims.

Then you take the opinion of a Commissioner before he pays the money?—Before he gets an order to pay the money. In cases of horse tax, I think the money is paid by the officer first, and he produces the receipt of the tax-collector to the proper collector.

That is, in this case each officer pays the horse tax, and then is again repaid by the collector?—Yes, from the collector; who first has the Board's leave to pay, and the receipts are all sent up.

Then each officer who has a horse has to apply for the Board's order to have the duty paid?—Yes; he presents a receipt to the collector.

And that receipt he communicates to you?—Yes; to the Board.

And you take the opinion of the Commissioners?—Yes.

Then, in point of fact, this process of first paying the duty and then repaying gives rise to several hundreds of communications, and several hundreds of orders of the Commissioners to conduct the operation?—Every officer must present his claim to the collector.

And then the claim is presented to you?—Yes; but the receipts are sent in a letter to the Board by the collector—they are not sent singly.

But the claims are made singly?—The claims are made singly to the collector, certainly.

And in addition to all that we have just enumerated, the accounts and the number of the sums are, of course, considerably increased by this process of paying and repaying?—I cannot say as to that; I think it would be hardly right for the collector to pay them without the Board's order.

Are all the officers allowed their horse duty?—Not all; riding officers are, but not supervisors.

So that a supervisor has to keep a horse out of his £200 a year?—Indeed he has; and sometimes it is very hard work for a horse; their rides are very extensive; some of them are obliged to keep two.

Do you consider one horse is sufficient for the work of the supervisor?—Yes, generally

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Mr. John Brown,
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speaking; but there are some districts where it is necessary to have two at some seasons of the year.

Is there constant employ for the Irish office of correspondence?—Indeed, I dare say there is.

And the same for Scotland?—Scotland is not so large, not so extensive by any means, as Ireland.

Who are the gentlemen at the head of those branches?—Mr. Norman is at the head of the Scotch and Irish departments.

He has both of them?—Yes.

One correspondent for both branches?—Yes.

Has the correspondence increased much of late years?—No; it certainly has not increased; because there has been a repeal of a number of duties.

But the general correspondence has increased?—There has been a great deal of correspondence of late respecting the recent Beer Acts.

Do you mean the licences?—Yes; under the 1st Wm. 4, c. 64, and the 4th and 5th Wm. 4, c. 85; and there has been a great deal of correspondence also attending the additional duty on spirit licences.

What is the nature of that correspondence?—There is a great number of applications from publicans complaining as to overcharges; and then there is to be an inquiry into all the circumstances, and sometimes, perhaps, it is well founded, in others it is not. In some cases they get some allowance made, and in others they do not, just as the case happens to be.

Do they charge in respect of the rates of the house?—The charge was made according to the sum at which the house was rated to the inhabited house duty.

That has nothing to do with the licence duty of last year?—Yes; I think it had; there being a reference made in the new Act to the old, where no alteration had been made of the premises, &c.: we had a great deal of increase in consequence of it.

Are they rated according to the parish rates?—No; they never were rated according to the parish rates, but according to the house-assessment tax.

Now that the house tax is abolished, you cannot go by that?—No; we cannot.

Do Excise officers pay for receipt-stamps for their salaries?—Yes.

And are they repaid?—No.

Do the surveying officers, or the officers in the office in Broad Street, pay for stamps?—Every officer pays for the stamp-receipt.

But they do not pay the stamp duty on their commission on being appointed?—I think they do not.

But there are stamps on them?—Yes.

But then they are repaid by the public?—I do not recollect any charge having been made for that.

A considerable number of duties have been repealed, and some transferred to the Customs since the year 1825; has there been any reduction in your office?—In the established assistants and clerks there has not; but I think there were officiators employed that we have not now—I am sure indeed of that.

What are the hours of attendance in your office?—Our attendance is from nine till between five and six; I am there every morning by nine myself: ours is considered rather a long attendance; three o'clock is the legal hour I believe.

What time do you receive the letters?—They vary sometimes an hour in the morning, when the posts are heavy. They will come sometimes at twenty minutes to ten, sometimes at half-past nine, sometimes at half-past ten, if it is a heavy morning; such as a Monday morning.

How is the postage managed?—The postage is paid three times a week.

Every letter comes charged?—Every letter is charged by the Post Office. I think they pay it three times a week. There is a letter-carrier, and there is another person to check his account also. It is one of my assistants that checks his account at the Post Office.

What is the rule about letters which are sent from the office—is the postage paid by the public on them?—They generally go to the supervisors or collectors; they are paid by them, and they are claimed as incidents at the end of the year, as postage expended.

What officer has a right to claim the postage—all the surveying officers?—The Board does not correspond with any but collectors or supervisors; they seldom correspond with any lower in rank than a supervisor; and there are certain incidental expenses in the country which are allowed, such as toll bars, ferriages, carriage of books, &c.

Sitting expenses?—Officers have no sitting expenses now; they are abolished.

The removal of officers?—All removals of officers by order of the Board are allowed their expenses if they are considered reasonable.

Have the Board the power of paying the expenses of the removal of families, as well as of the officers?—Yes; officers and their families: if an officer is removed from censure his expenses are not allowed.

Have you anything that you would wish to communicate to us on the subject of your office?—Not anything particular that I am aware of.

Do you do anything more than merely register these returns of the fines and forfeitures—do you make any examination into them?—These events of hearings?—Yes.—There is one comes to the Board, and a duplicate for the fines-accountant. The one that comes to the Board is examined.

What sort of examination is it?—We see that there are such penalties as the law authorizes.

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You make an examination to see whether the magistrates have done their duty?—Sometimes they may mitigate a penalty lower than the law allows, and sometimes the cases may not properly be stated by the collector or supervisor.

And do you take into consideration the conduct of your own officers in conducting the prosecution?—Yes; but it may happen that the officers are not to blame: the magistrates, I believe, consider themselves competent to decide in cases brought before them, and act accordingly.

Does it appear to you necessary that there should be two departments; why could not the whole of the branch be confined to the fines and forfeitures?—It is quite necessary for us to have the events of hearing in every case.

On what account?—Because, as I observed, there are numerous petitions that come up; and those events of hearings are annexed to the other papers, to go before the Board, so that they can see at one glance what the party has been fined, and for what offence.

Could not that be furnished equally well by the fines and forfeitures, supposing that the memorial came there—supposing the whole thing was confined to the fines and forfeitures?—We should have to travel there continually; we should be always obliged to go to them with every petition that came.

Would not that be more easy than receiving the whole statement from the collector or the supervisor?—It is very easily done; they write 'duplicate' on it, and it is delivered to the Accountant along with the other papers for that department.

Have you any communication with the Fines and Forfeitures Office?—Nothing further than referring our papers to them.

But the same papers do you mean—supposing, for instance, I took the case of a memorial from the country for mitigation of a fine or remission?—Yes.

In that case are you content with your own materials, or do you also apply to the fines and forfeitures?—We are content with our own.

That being a duplicate?—Yes.

And you think there would be no economy in confining it to the fines and forfeitures?—No: it is quite necessary. It would be impracticable for us to carry on the business without being furnished with one of those, to have it at a moment's warning in every case.

Who is the chief of the fines and forfeitures—they are not mentioned in the regular establishment?—Their office is in the same building as ours.

That is the accountant's branch, I suppose?—Yes; I dare say you will find it there.

In short, then, it is not so much fines and forfeitures as it is in the accountant's branch?—It is so—the accountant's branch.

It is to the accountant's branch that the duplicates go?—Yes; it is.

And it is necessary they should have an account, in order to learn what money is due?—Yes; we had a great deal of difficulty about that some time ago: only one event of hearings came up; but that was found to be attended with great inconvenience, and the Board ordered that a duplicate should be sent up also, which is very necessary.

That subject has been discussed?—Yes; it has.

Is there any correspondence on the subject between the accountants and the officers?—In the country?—Yes.—I cannot say; I do not know that there is.

Do you know whether the accountants communicate directly with the officers, or must they go through you?—If the accountants have anything to do with the officers, I believe they get an order of the Board for it. I think they do if there is any error in the accounts. I really do not know exactly how they do it.

It seems then that you make up in your office a sum total, or a balance-sheet of the incidents?—Yes, for the convenience of the accountant.

You do it?—Yes, every week.

And then you transmit that to the accountant?—Yes; it goes to the accountant through the Secretary's Office.

It seems then that this head of incidental accounts is done by duplicate; both by you in the first instance, and by the accountant in the second instance?—I do not know what the accountant's business is.

You transmit your statement to the accountant?—Yes; of the weekly expenditure.

Does money pass through your hands?—None.

It is merely matter of account?—Yes; merely matter of account.

So that, in fact, in London you pay nothing?—Nothing.

Do you know how those incidental accounts are paid in London?—I really do not.

Whose business is it to look to those—is it the Secretary's business?—Yes; it is the Secretary's business.

Now from this book that you mentioned, the number book, you can at once refer to the issue of any petition that has been sent up to you?—Yes; we have an index to it.

Are there any class of traders whose petitions remain without any proceeding being taken on them?—No, I think not; they have always an answer; they are either negatived or they are acceded to in whole or in part.

Does it ever happen that any one petition is passed by without attention?—I do not recollect any such thing.

An answer is always directed to be communicated?—An answer is always given.

Do you send any statement to the Treasury of those memorials?—No; not to the Treasury. If the parties are not satisfied with the Board's determination, perhaps they petition the Treasury, and then it comes down to the Board: the papers are annexed, and it is entirely managed by the Secretary.

All the Treasury business?—Yes; all the Treasury business, except the country cor-

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respondence to which that gives rise; that we still do, that which arises on these Treasury memorials.

I believe the collector is the person who generally attends the magistrates?—Yes; and the supervisor both, and the officer or other person that has to prove the offence.

Might not the collector be intrusted with that which it appears is now in your department—the examination of the fines?—Either the collector or the supervisor makes out these events of hearings; if the supervisor makes it out, it is underwritten by the collector; this I consider a more preferable mode.

How many does your establishment consist of?—Of thirteen.

Then one has been abolished; it was fourteen?—There are fourteen with myself.

Then the number of officiators, the extra clerks, is nine—is that so?—I do not understand the extra officiators.

In the return, dated July, 1834, from the Excise, it is stated that there are nine persons in the correspondent's department who are not established?—That does not relate to my department, because I have only eight assistants and five clerks. This is a return made some time ago. Mr. Wingrave was performing the duty of a regular assistant, who was employed on the border service for the prevention of smuggling. The next is Mr. Spivey, who was employed in performing the duty of the eighth assistant.

Where was the eighth assistant?—The eighth assistant, in consequence of the pressure of business in another department, with the duty of which he had been previously acquainted, was taken away for that.

What is the next name?—The next is Johnson; that is, for a sort of additional business that has been added to our office.

What is the nature of that business?—It is keeping a register of all the papers which are referred to each department. The Secretary, for instance, has so many papers going to-day, the number of each paper is entered, and the same course is followed as to each department.

Are these papers belonging to other departments?—They perhaps may be papers belonging to us, but they are to go to other departments; some to the Secretary, some to the solicitor, &c.

What is the next name?—Mr. Steele; he was performing the duty of fifth clerk, there being a temporary vacancy.

Mr. Jameson is mentioned in the return as officiator?—That is not mine.

Mr. Alexander Logie?—That is another in the Irish Office.

Mr. William Ottley?—That is in the Irish or Scotch Offices.

Mr. Joseph Grady?—That is not one of mine.

Mr. Edward Ottley?—No.

So that there are only four out of the nine belonging to the English department?—No; and out of the four I have only one now.

And what is he doing?—He keeps the register and assists in the discharge of the general business of the department.

Are those gentlemen who had been in your office as officiators, are they employed now in any other part of the department?—I cannot say. Mr. Wingrave, I believe, is still employed, either in the Scotch or Irish Offices. Mr. Spivey is not. Mr. Johnson I have; and I think Mr. Steele is employed in the Irish department, but I cannot be sure about that.

Were those additions made to your department at the time the Board was consolidated with the Scotch and Irish Boards?—It made no difference to me.

What was the addition made to your department?—It is not in my department at all.

You have no control over them?—Not the least; in fact I do not know any thing about them.

There is no chief correspondent?—There is a chief correspondent for Ireland and Scotland.

Would it not lead to a more systematic mode of carrying on the business, if the whole business of the correspondence of the United Kingdom was under one head?—I do not think it is in the power of any one to attend to that, or to undertake the superintendence of the three parts.

That is so long as this process goes on of opening the letters before the Commissioner and reading them?—Yes; either under this process, or any other, it is more than one person can possibly do.

Is it absolutely necessary for the proper discharge of the business that this custom of actually opening the letters before the Commissioner, and reading them to him, should be continued?—I think it is quite necessary.

Are not there public offices carrying on business of the greatest importance where the letters are opened by the officer, and examined by him before they are laid before the chief of the office?—I do not know; that may be the case.

If that is the case as we have stated, and as it is a practice which is found to contribute to the due administration of any important business, might it not be introduced into the Excise?—I cannot say as to the propriety of that. It is very important that the Commissioner should attend to the business rather than leave it to an inferior officer.

[See pages 21 22, 23 of the Report for a portion of Mr. Brown's evidence, which is, consequently, not repeated here.]

Are papers ever more than a year in arriving at the final result?—They are a long time sometimes, particularly in Exchequer cases, which gives rise to a great deal of correspondence.

That is when actions are going on in the Exchequer?—Yes; and sometimes when cases

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have been disposed of, and the papers put by, the parties apply again and want their cases re-considered.

And the correspondence that relates to the prosecutions in the Exchequer does not go to the Board through the solicitor, but through you?—They are first of all opened and read to the Commissioner, and then if a case should arise which is considered a case for the Exchequer, it is referred to the solicitor for a report, and then the Board decides whether it proceeds against the party in the Exchequer, or whether they must be prosecuted in a summary way.

Then after you have gone to the solicitor, and the solicitor has reported, you write an answer?—Whatever information he wants from the country he receives through our office generally, but not always.

That is, the Board communicates through your office with all its own branches instead of the branches directly themselves?—Yes; through my office.

What is the earliest time in which a trader can receive an answer to his application?—It depends much on the nature of it. If it is a pressing application there is a final order made on it, and it goes down that day or the next.

JOHN BROWN.

APPENDIX No. 76.

23d November, 1835.

Mr. *William Stanton* called in and examined.

No. 76.
Mr. William Stanton,
23d November, 1835.

WHAT is your situation in the Excise?—Assistant-correspondent in the English department.

Are you acquainted with the manner in which the business of the postage of the Excise is conducted?—I am.

Have the goodness to describe it?—It is conducted thus:—the proper clerk at the General Post Office, each morning, places in a bag all letters received there, directed to the chief office of Excise, and with them a printed ticket or docket, specifying the gross charge for postage; this bag is then sealed up and delivered to the Excise letterman, who is in attendance, and is immediately conveyed by him to the Excise Office; there he is met by the assistant-correspondent, who opens the bag, takes out the ticket, examines the directions on the several letters, and reckons the amount of postage, to see how far the sum charged is correct; he next separates from the bulk such letters as appear of a private nature, and enters an account of their postage in one corner of the ticket, affixing his initials thereto, and keeping a memorandum to see that the postage for such private letters is not placed to the revenue account, but defrayed by the persons to whom they are addressed; he then delivers the ticket to the letterman, who takes it back to the Post Office, and returns with a second, made out accordingly, and signed by the proper clerk in attendance there, as will be seen by the docket I here produce, in which the gross charge is 40*l.* 3*s.* 4*d.*, and the deduction for private letters 3*s.* 2*d.*

What is the date of that docket?—The 20th of November.

Is it a matter of course sending private letters in the Excise bag?—The Post Office includes in one bag all letters coming by the General Post, directed to the Excise Office, both public and private.

Though they are clearly private?—It is utterly impossible, I presume, for the clerk at the Post Office to determine whether they are private or otherwise.

How do you distinguish those which are to be charged as private?—If letters come addressed by name to persons not privileged to receive them free, they are considered private, and are charged with the postage; and if they afterwards prove to be official, on the party producing them to the assistant-correspondent, and satisfying him that they are so, and ought not to have been charged, he puts his initials to them, and they are then taken back to be deducted from the letterman's private account.

Do you open each letter considered to be private?—No; I charge it with the postage, and leave the party to prove that it is not private, but official.

What is the exact distinction between the private and the public?—All letters addressed to persons by name (except the members of the Board, the secretary, assistant secretary, solicitor, and correspondent, whose letters are placed, whether public or private, to the general account) are considered private; those directed to the Board at large, and such as come addressed officially to the general accountant, surveying-general-examiners of the first class, storekeeper, and warehousekeeper, are considered public; but if letters come addressed to these officers by name, they are charged with postage, and on being produced, if proved to be on official business, are then passed over as public.

Are all letters charged private, addressed to the private name of a party?—All.

Are there many letters come to the Excise Office, except letters to these particular officers whom you have just mentioned?—No; there are at most times a few; 3*s.* or 4*s.* is the extent of their postage; the private letters on the 20th were altogether but 3*s.* 2*d.*

The only thing necessary to be done in order to save the expense of postage is to take care to address a letter to a particular officer?—Yes. Such evasion of postage, however, could only be effected in letters addressed to a particular member of the Board, the secretary, under or assistant secretary, solicitor or correspondent; as the greater portion of those which are passed free to the privileged officers I have mentioned are printed forms, the superscription on which is printed also, and are opened at the Board before sent to the respective offices.

Examinations.

No. 76.
Mr. William Stanton,
23d November, 1835.

How many letters do you commonly receive in a morning?—The amount of postage varies very much: for instance, on the morning of the 20th current, the gross charge was 40*l.* 3*s.* 4*d.*, and on the 9th, 233*l.* 3*s.* 8*d.*

How many letters were included in that?—I cannot say, as the amount of postage affords no criterion of the number of letters; I have known some to be very large and very heavy, the postage of which has been 4*l.* or 5*l.* apiece and upwards; those letters, however, contained particular documents relating to the establishment in Ireland, and were sent over here at the time the local Board was removed from Dublin to London.

How much time does it take you between the time of your receiving the bag and the time you distribute the letters?—Sometimes an hour, sometimes more; it depends entirely on the number of letters I have to control.

Do you do anything more than decide the postage?—Yes: after I have cast up the postage of the whole of the letters, and ascertained that it corresponds with the ticket sent with them, I separate the private from the rest and make a memorandum of their amount, as a check against the deduction which is to be made for them in the second Post Office ticket or docket, which has to be produced; and when the letterman brings me such docket, I see whether it agrees, and, if so, sign it; but if there be any discrepancy, I withhold my signature till the matter is set right. I have also my ordinary duty, as assistant-correspondent, to perform in addition to the Post Office business.

What do you do with the letters?—All that are official are laid before the Board as soon as the postage has been controlled.

They are opened before them?—They are opened in the Board-room by the correspondent, and those that are charged private are given to the letterman to take to the parties, as I have before stated.

What is the course with respect to letters sent from the Excise Office to the Post Office?—Those issued from the English correspondent's department are each day, at the conclusion of business, taken to the Post Office by the junior clerk, those from the several other offices in the building are deposited in a box fitted up in the lodge, and are taken by the porter at half-past six, and the whole are sent off unpaid for. The Commissioners' letters are, as soon as the Board breaks up, taken by the letterman, accompanied by myself, to the Post Office, and left there to be paid for.

How are those letters managed that are to be paid for; who has the care of them in the Excise Office?—They are put into a box kept in the Board-room for the purpose, each letter being first initialed, and, before the Board retires, they are taken out and brought to the assistant-correspondent by the letterman.

Are they brought to you?—Yes, it is my business, holding that station, to examine them; and if I find them all duly initialed and every thing correct, I immediately accompany the letterman with them to the Post Office, where I see them handed in to the clerk of the paid letters at the window, and I wait there until I receive from him a regular printed docket for the amount of the postage payable on them.

Those letters you have been speaking of are the Commissioners' letters?—Yes, those only.

There are other letters on which the postage is paid, are there not?—No; none are paid for but the Commissioners'.

How is the matter managed in respect of letters sent by the office to officers in the country?—They are always sent off unpaid.

Does the officer keep a postage account?—He does; but officers in the country are never written to from the Board, it being contrary to the established practice to correspond with persons of that rank; if the Commissioners require a report of any kind, they invariably call upon the proper collector or supervisor for it.

Supposing an officer petitions the Board, how does he get an answer?—Through the medium of his collector or supervisor.

The postage paid in London on letters going out is but small?—Yes, very small.

How many letters are sent in an evening commonly?—I cannot say, as much depends upon whether there is what is termed a general order issued, a copy of which is transmitted by post to all the collectors and supervisors in the United Kingdom.

How many are sent on which postage is paid in London, the Commissioners' letters?—The whole of the letters sent out post-paid on the 20th amounted to 2*l.* 9*s.* 10*d.*

How many were included in that charge?—The document does not set forth.

Have you any account of the number?—No; I keep no account of the number.

Is the postage often high on a particular letter?—No.

Is that about the usual sum, or is it more or less per day?—I should say that it is about the usual sum. This docket, however, for the 21st is rather higher, viz., for 3*l.* 8*s.* 3*d.*, which is unusually high.

What is the case with the two-penny post letters?—They are managed and controlled in a different way, with which I have nothing whatever to do; they are intrusted to one of the porters at the lodge, who is especially appointed to take them to the Post Office.

Are they paid?—They are controlled in a manner I am not acquainted with, but I believe it is by a superior officer.

Are they paid for?—I cannot say.

Are they paid on coming in?—I believe they are, but I have nothing to do with that description of letters.

How are the accounts conducted; what books are kept?—There is a book kept by me for all General Post letters; it is ruled, and has three columns, one for the date, and the other two are headed, one 'Inwards,' and the other 'Outwards;' under the former heading I enter the

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Mr. William Stanton, 23d November, 1835.

net sum charged to the revenue for letters received, and under the latter the amount paid for those sent out.

You keep nothing but the gross amount of the sums, and not any account of the letters?—Not any account of the number of letters; it would be almost impossible for me to do so, as the postage is very heavy at times, and I have other duties to attend to besides this.

Does the Post Office keep no account of the charge of each letter?—I believe not, but every letter is marked with a certain rate of postage, by which I calculate the amount and check the charge, which, if incorrect at any time, has to be explained and amended.

Are you able to state the whole sum paid annually by the Excise for postage?—Yes, but it would take considerable time to do so; the gross amount of postage for the last year was 12,950*l.* 8*s.*

How much a year is paid for evening postage?—The amount paid last year was 711*l.* 8*s.* 5½*d.*

Do you often discover attempts made to escape postage by having letters sent to the Excise Office?—I cannot say that I ever discovered one; but if, at any time, it has been a question with me whether a letter was liable to the postage or not, I have charged it, and left the party to whom it was directed to prove himself entitled to relief.

How often do you settle your accounts?—Thrice every week, viz., on Monday, Wednesday, and Friday.

Do you go to the Post Office to do that?—No; the letterman takes the money there, but before he can obtain it he has to produce the Post Office dockets, duly signed, and a second docket from thence, underwritten by me, for the total amount required; there is also a further check on this postage, namely, that of the receiver-general, who pays him the money, and the comptroller of cash.

Do these accounts go into the Accountant's Office?—They do not.

No accountant is cognizant of the accounts belonging to the Post Office?—Not that I am aware of.

The letterman applies to the Board for an order on the receiver-general for payment?—He does, when the sum to be paid exceeds 100*l.*, but when under that sum the amount is not specially allowed and passed until it appears in the revenue account of disbursement; he also applies to the Board for permission to take the dockets.

There is a certificate by the correspondent further given him, and the whole is examined by the accountant and comptroller?—Yes, that is correct.

What accountant is that?—I should have said, not an accountant, but a particular clerk in the Receiver-General's Office.

After this an order is made by the Board for payment?—Yes.

So that there is a good deal of business to be transacted three times a week in order to effect these payments?—Yes; and, after having examined the daily dockets and found that they amount to the precise sum specified in the second docket or voucher, I underwrite the latter in these words:—'Honourable Sirs, I have compared the proper dockets herewith, and find the amount above charged (namely, so much) correct,' and sign my name. These documents then go into the Board-room.

The letterman keeps an account also?—He keeps an account of the private postage for his own security.

Does not he keep an account of the money received from the receiver-general?—No; he applies for no more than the amount of the dockets.

How is it known whether he applies the money properly or not?—He brings back a voucher, and that invariably within two hours after obtaining the money; as he is compelled to be in attendance to take the Commissioners' letters to the post as soon as the Board breaks up.

The check is the receipt, and there is no account kept by himself of the money actually received?—No; he merely keeps a memorandum against those unprivileged parties to whom he delivers private letters, as, in the event of their not paying him the postage, he would lose it himself.

In point of fact, does he pay every other day regularly?—Yes, invariably; I never knew an instance of any failure.

Do you know what regulations there are with regard to the postage in the country, and charging the payment to the incidents?—Yes; the officer has to produce to his collector, for inspection, such letters as he receives on revenue matters, and if the charge be more than ten shillings, he has to make affidavit of its correctness before it is allowed.

Then the Collector makes a charge after allowing the officer, in his accounts, so much for postage?—Yes; but an officer is never corresponded with by the Board, consequently his postage amounts to little.

How is that part of the collector's accounts examined which includes postage?—By the proper accountant of the chief office. The several items are put down by the supervisor, together with his other incidental expenses, in his weekly petty account, to the truth whereof he is required to make oath; the collector then repays him the money and takes credit for it in his voucher; the whole of the documents are then sent up to the office and examined; this is, however, the entire business of the accountant, the assistant-correspondent having no control over postage of that kind.

There are voluminous accounts received periodically from the country, are there not, on which postage is paid?—Yes; and some of them are very heavy.

Of what weight would they be?—I cannot say; but they are very large, and contain Army and Navy pensioners' pay, and allotment tickets; the collector, after having paid them, transmits them to the office in one letter or parcel by post.

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Mr. William Stanton,
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It is a very large, heavy package sometimes?—Yes; and on that account increases the postage very much.

Would a package weigh eight or ten pounds weight?—I have known some parcels weigh as much as that, but such are not usual.

The regular postage is charged upon them?—Yes; and after it has been properly checked by me, they are removed into the Board-room, and taken from thence by the proper general accountant.

Are similar large accounts sent by post from the Excise Office to the country?—No; all forms of accounts and other regular standing stores are sent into the country in parcels.

They are treated as parcels out of London, but not as parcels into London?—Just so. All that comprise the ordinary stores for a collection or district are, with the exception of general orders and Acts of Parliament, which are forwarded by post as soon as issued, sent off in one parcel by waggon or van, and, at the close of the quarter to which they belong, the survey-books, and such other documents as have been filled up, or have become no longer necessary, are returned to the storekeeper in the same manner.

The answers of the Board to petitions or applications of traders are sent by post to the collectors or supervisors?—Yes; to the collector or supervisor in whose collection or district such trader may reside.

Have you anything to suggest upon the subject of the postage?—No, I can suggest nothing for the better security of the postage, as it appears to me that the present checks are quite sufficient.

Are you aware of any abuses taking place under the present system?—I am not, neither do I apprehend any, as the check on all private correspondence appears to me complete; every unprivileged private letter is invariably charged with the postage to the person to whom it is directed, and such person must either pay for it, or produce it to the assistant-correspondent and prove it to be strictly official.

Are private letters ever included in such a packet?—I think it very unlikely, as the rate of postage marked on it would shew at once whether the same was charged as a single, double, or treble letter.

Have you been long in a situation calling you to control the letters?—About six or seven years, during the time I have been in the English correspondent's department, which is nearly five-and-twenty; and I have held the station I at present fill of assistant therein, for upwards of the last thirteen.

WILLIAM STANTON.

APPENDIX No. 77.

18th November, 1835.

George Archibald Cottrell, Esq., called in and examined.

No. 77.
Geo. A. Cottrell, Esq.,
18th November, 1835.

WHAT is your office in the Excise department?—First General Accountant.

Will you describe generally the duties of the Accountant's Office?—They comprise the examination and entry of the country officers, charge vouchers, and collectors' accounts-current, the entry of the quantities of goods, and amount of the duties charged in London, and in discharging the books of those amounts when the traders come to pay, charging and receiving of auction duties in London which are paid to the receiver-general, and the granting licences within the limits of the chief office, registering and accounting for fines and forfeitures, keeping accounts of sales, and calculating the drawback on goods exported from London, and in some cases also where they are exported in the country, when the collectors have not sufficient funds to pay the drawback there.

Do you keep accounts of the payments to Chelsea and Greenwich?—Yes; accounts are kept of all such payments; and, with the exception of those relating to Chelsea Hospital, the documents are examined by the accountant after they are paid by the collectors, and transmitted by them to the office. The accounts of the receiver-general are also examined at the office by the accountants.

All matters relating to accounts, both of receipt and expenditure, of every kind throughout the whole department, pass through the Accountant's Office?—Yes.

Does that go to the extent of the incidental expenses of the Secretary's Office and the Solicitor's Office?—Yes, all those items are examined and checked by the accountants.

How is the business of the office conducted?—The business of the English branch is divided into six departments; the first is my own, which consists of a general superintendence of the others, and more particularly checks the receiver-general's accounts, makes up the finance and other accounts rendered to Parliament and the Lords of the Treasury, examines the collector's petty accounts, and includes also a great variety of general miscellaneous business. In the second general accountant's department are examined the collectors' accounts for the consolidated duties for England, and the separate duty accounts for hops, malt, spirits, and vinegar. The third general accountant has under his superintendence the duties upon soap, paper, glass, bricks, the London duties, and the London debentures. The fourth general accountant has under his care the duties on auctions only. The fifth general accountant is the accountant for fines and forfeitures, and sales. The sixth general accountant enters the bills of exchange; in his department the numerous documents for the payment of naval and military half-pay, pensions, &c., are examined and forwarded to the receiver-general for transmission to the respective offices for repayment; in this branch are also granted the whole of the London licences, except the auctions, which are issued in that department.

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Geo. A. Cottrell, Esq., 18th November, 1835.

Do you superintend the accounts of St. Katherine's distillery?—I have the general control over the whole.

And the printing accounts?—Printing accounts I have nothing further to do with than to check and record the sums paid as wages, and the bills for all articles supplied for the use of that department; the examination of the printing is under the storekeeper's superintendence.

Were you appointed by the Board or by the Treasury?—By the Board.

Do the Board appoint all the officers in the accountant's department?—At the time I entered the service they were all appointed by the Board, but now, I believe, they are appointed by both the Board and the Treasury; the promotions are made by the Board.

What class of officers were appointed by the Treasury?—The junior officers.

How is the promotion conducted?—The promotion, under the usual regulation, is according to seniority. In case of a death the senior of the class below the person deceased succeeds to the vacant station, provided there is no objection to his proceeding to the promotion; but in cases of the higher classes of the general accountants, the Board have generally selected the person whom they considered most competent to fill the office.

Is notice sent to the Treasury of every nomination?—I believe it is; but that is part of the business conducted by the Secretary.

Then is a person changed out of one branch into the other, according as vacancies occur?—Yes, out of one branch of the accountant's department to another.

So that if he has been long conversant with one department, he is put into another of which he has no experience?—Yes; but by this course of proceeding he ought to obtain a knowledge of the whole routine of business.

It has been stated that this plan is not a good one with respect to the fines' branch; do you agree in that statement?—Yes; the duties performed by that branch are different from the accountant's business in general; it has therefore been made into a distinct branch by way of experiment.

And the same with regard to auctions?—I have not heard any objection with regard to auctions; it is a simple duty in its general character of charge, and the exemptions are now, from long practice, accurately defined.

How do the Scotch and Irish accounts come under consideration?—They come under consideration of the Scotch and Irish accountants, just as the English accounts come under the English accountants. There is a separate general accountant for Scotland and another for Ireland, and they each have a number of clerks under their superintendence.

Has any alteration been made in the number of general accountants of late?—Since the repeal of the duty on beer and other articles in 1830, and that on printed goods in 1831, two general accountants have been discontinued.

How long has this number been established?—There were formerly nine general accountants for England; but they have been reduced to six, in consequence of the repeal of duties and other alterations.

What particular business does the general accountant do—does he keep accounts, and work himself, or only superintend the accounts of others?—Some of them have a great deal of work to do: the general accountant for auctions has a great many reports to make to the Board, upon occasions that are constantly arising upon claims of exemptions for duty, and the accountant for fines has a great many accounts to make up, and reports to make on papers referred to him by the Board. He also keeps the books in which collectors' accounts of fines are entered. The sixth general accountant enters the remittance bills as soon as they are received from the collectors in the Board-room, and signs, in conjunction with the fourth and fifth general accountants, all licences granted within the limits of the chief office. Each of the general accountants has, in fact, accounts to keep and examine, and reports to make upon subjects referred by the Board, in addition to the general superintendence of their particular department.

At what period do the vouchers arrive at the office?—Generally about fourteen days after the close of the period to which the charge relates; that is the general regulation.

What time does it take to examine them?—We generally get them completely examined and checked two months after the close of the charge.

After the examination, what is the next step—do you give any clearance or acquittance to the officer?—Not any.

Or communicate to them the result of the examination?—No.

Or to the Board?—No.

Supposing you find any thing wrong, what happens?—The officer is informed of the error, and is called upon to amend his statement, and to explain how the same arose. If the accountant finds the officer's charge more than the collector accounts for, he calls upon the collector to explain; if the collector's account is more than the officer has charged, he calls upon the officer to explain.

What does the collector's account contain?—It contains the amount of arrears of duty brought from the preceding account; the amount charged within the period of the account; the amount received, and the arrears transferred to the next account; also the sums paid for drawbacks on goods exported, for overcharges, and all other repayments of duty, together with the net cash, which is transferred to a second account, called the Consolidated Duties' Account, in which are shewn in detail all the several disbursements made on account of management.

You do not see the details of the duties that are charged?—No; they were formerly entered in the charge vouchers, but it was considered unnecessary, as they were only a copy of the entries in the officers' books, and were consequently discontinued.

With regard to the collectors' accounts, what course do they go through in the accountant's

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office?—They undergo a particular examination; they come up generally one round under the other; the third round, for instance, will be sent up before the collector commences the fourth round; that allows him two or three weeks to make up his accounts after he has finished his former round.

How do you conduct the inquiry?—The accounts are apportioned to the accountants for examination: each examines every claim, and sees that there is due authority for making the claim, and a due receipt for the discharge of it. He examines as to the propriety and the correctness of the account in all its particulars.

Having finished the examination, what follows?—The incidents are submitted to the Board, to be allowed by them, and, after having been recorded, the accounts are forwarded to the comptroller for his re-examination, and, subsequently, to the auditor.

Does each collector's account go through several of the offices of the general accountants?—The duty accounts, each of which consists of the sums received for each duty, and the repayments for drawback, and other legal allowances, are divided between three offices; but the consolidated accounts-current, which consist chiefly of the charges of management and the remittances, are confined to the second general accountant's department.

How are they brought before each accountant—are copies made of each collector's accounts?—The collector makes out his own accounts, with the assistance of his clerk, and sends them up to the accountant at the office.

How does each accountant proceed—does he examine that particular account, or a copy of it?—He examines that particular account. There is a separate account of each duty sent up with the collector's account in detail.

The general account of the collector states the sum total received for each duty?—Yes.

Does he send with that a detailed account of the individuals that pay that duty?—No; the account contains only the aggregate sum received in each division or ride in his collection.

Who keeps the account of the individuals?—The collector.

Does that come up to your office?—Yes; it is called the ledger, but does not come up till after the close of the year, when it is completed. We have the names of the individuals in the charge voucher.

How are the collectors' accounts in Scotland examined?—In the same way precisely, only by the Scotch accountant.

Do they go to the comptroller and auditor?—Yes.

How is the case with regard to the Irish collectors' accounts?—The Irish accounts do not go to the comptroller or auditor.

Then they have no examination but what takes place by the Irish accountant?—None whatever.

And they form an exception to the general rule of the office with regard to the control over their accuracy?—Yes; they do certainly.

Do you consider the control which is exercised by your office over the officers who make the charges, and the collectors, to be adequate to the object of securing the public interest?—Yes; I should think it was. There always would, I presume, be an audit follow.

Have you anything to suggest with a view to improve the present plan?—No; I am not prepared with any suggestion that I consider would be an improvement.

You consider that there is a sufficient check over the collector with regard to his receipts and payments and the remitting of money?—Yes.

You consider that it always goes on in a very satisfactory manner?—Yes.

You make up the returns to Parliament; does not the clerk of the securities make up some?—He makes up those relating to the establishment and the superannuation. I make out all the financial accounts.

Do not accounts come before you of the monies paid for the establishment?—Yes; after they are paid by the receiver-general. We do not compute the sums payable for the London establishment; we check the receiver-general's actual payments, and we see that he produces receipts for them.

Then you are not in the character of accountant so far as the payment of salaries is concerned? You do not keep the original books or make the original examinations?—No.

Is that done by the clerk of the securities?—It is; he computes all the salaries paid to the individuals, and the amount of superannuations payable to them.

Upon what authority are they paid?—Upon the authority of the Board; the clerk of the securities makes out a salary bill.

And that the receiver-general pays?—He pays upon that bill.

Then, in that character, the receiver-general is the paymaster?—He is.

And before they are paid they do not come under your examination?—No; but immediately after payment, and before the receiver-general is allowed credit for the respective sums paid.

Could not you then make returns to Parliament of those salaries?—I must then keep establishment books for the whole of the salaries, which is not the case at present.

Might that be added to your present accounts without inconvenience?—Certainly; but an extended establishment would become necessary.

Do you know how that branch of accounts happened to get into the office of the clerk of the securities?—The security office was formerly a portion of the accountant's establishment; but although it was considered expedient to make it a distinct branch, no alteration was made in the business or the mode of performing it, at the period the change was effected.

Have you anything to suggest with respect to your office, by way of any improvement in conducting the business of it?—Nothing occurs to me at present.

Have you any officiators in your office?—I have two who are employed in making out accounts for the Commissioners.

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Geo. A. Cottrell, Esq.,
18th November, 1835.

What communications have you with the Board?—Whenever the Board require my attendance, I am obliged to be upon the spot to attend them.

Do you make them any periodical returns?—I make returns every fortnight of all papers in my office which have not been completed.

Do you make any returns of the produce of the revenues?—I lay before the Board every week an account of the gross receipts of all the Excise duties for the preceding week, and such portion of the quarter as may have elapsed. Copies of all accounts furnished to Parliament and the Treasury are likewise prepared for the Board's information, and deposited in the Secretary's office.

And of the expenses?—Yes; all incidental expenses in the department are laid before the Board for their allowance of the same.

What accounts are sent to the Treasury?—I send an account of the gross receipt every week, made up separately for England, Scotland, and Ireland, and in the aggregate for the United Kingdom.

Is there any account of the expenses and charges of management sent to the Treasury?—None but the regular weekly certificate of receipts and payments of the receiver-general, the annual finance accounts, and the quarterly salary and incident bill accounts as may be specially required. The Treasury are likewise furnished with accounts of the quantities of the several exciseable articles charged with duty in each kingdom and in the United Kingdom, every quarter, shewing each quarter for four years.

What accounts are sent of the Greenwich and Chelsea pensions, and the half-pay?—The Chelsea tickets are sent direct by the collectors to the agent, but the other documents are sent to the accountants, and examined by them.

Does anything occur to you by way of improving the plan upon which those payments are made?—I do not think anything further can be done, so long as we continue to make those payments. They are now brought up so close, that we get every sum advanced within the quarter repaid within the quarter. It used to be some months before the sums advanced were all reimbursed. Thus, whatever is paid by the collector at the beginning or the middle of the quarter, is repaid by the different departments on whose account it was advanced before the close of it.

Are the clerks in your office paid by half-quarterly payments?—Only in cases where they apply specially for it.

Are there many that apply for it?—Yes, nearly one-half of the number employed.

What is your opinion of that plan of payment; do you think it would be sufficient to have it quarterly?—I think it would; it would teach habits of care and economy.

Do the applications for half-quarterly payments go separate from the individuals to the Board, or through you?—Through me. They make separate applications, which are formed into a list in my office and signed by me.

Is there a separate petition upon each application, or do you conduct the applications?—I have a separate application from each individual, and a list is made of them, which is submitted to the Board.

What office do they go through?—They go through the Secretary's Office, the Security Office, and the Comptroller's Office.

Is it all done upon one list?—All done upon one list for each department; but they were formerly paid upon the individual applications.

How long is it since the change was made?—About eight years.

Has any change taken place in the mode of accounting for licence duties?—None at all.

In what mode is the charge raised for licence duties?—The accountant raises the charge upon the application of the individual for his licence.

Is not that an exception from the usual mode of checking Excise accounts?—It is an exception from the usual mode, because no charge-voucher is rendered by the officer in these cases; but, as a check, the accountants are furnished with lists from the surveying officers of the different traders who are subject to the licence duty in their several surveys; and the names of those persons who do not take out their licence in due time are returned to the officers to call upon them to renew their licence forthwith, which, if not done, their names are returned in a list of arrears to the Board; and if it is found that they still carry on business, proceedings are instituted against them for penalties.

They are not bound to give notice of discontinuing the licence?—No, they are not.

G. A. Cottrell.

Appendix No. 78.

30th July, 1835.

William Thomas Thornton, Esq., called in and examined.

No. 78.
William Thomas Thornton, Esq.
30th July, 1835.

I believe you are clerk of securities at the Excise Office?—Yes.

How long have you held the office?—I was appointed in 1823.

Is it an appointment by the Board?—Yes; it is an appointment by the Board, on the nomination of the Treasury.

What situations have you filled before?—I filled no public situation previously; but I was appointed to my present office by the late Mr. Canning.

Is it considered a legal appointment?—No; by no means.

What are the duties of your office, pray?—It comprehends the inquiring into the suffi-

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ciency of the securities proposed by officers and clerks of every description in the Excise, and also of the persons through whose hands the revenue of the Excise is remitted; when the persons proposed as sureties are approved of by the Board, the bonds are prepared and sent for execution.

Who prepares the bonds?—They are prepared in the Security Office.

Has the solicitor any thing to do with it?—No; he prepares only the form of the bond to be used.

Then, besides the registration of bonds, you record all appointments?—Yes. All appointments, removals, discharges, and relinquishments of officers; and books are kept in my office in which the various classes of persons employed are entered.

And you prepare commissions?—All commissions are prepared in my office, and all computations of salaries and superannuation allowances as far as regards the London establishment.

You register the stations at which officers are employed?—Yes; there is a book kept in my office in which the station of every officer is recorded.

You make up the accounts for the Treasury and Parliament of every establishment?—All accounts that are called for either by the House of Commons or the Treasury, relative to the establishment, are prepared in the Security Office.

There were similar offices of clerk of securities for Scotland and Ireland, but they have been abolished?—Yes; they were abolished in 1829, and were only in existence for four or five years.

Now with regard to bonds, it is the practice, is it not, to require a bond from almost every individual employed in the Excise?—Yes; nearly every person.

Down to the watchmen and fire-lighters?—Yes.

Watchmen, fire-lighters, and door-keepers?—Watchmen and fire-lighters give bond for 200*l.*; door-keepers 500*l.*

These bonds are for good behaviour, and not for being accountants and holders of money?—No money to any considerable amount passes through the hands of any part of the Excise establishment except the receiver-general, collectors, and the surveying-general-examiners when acting as collectors.

Who pays the expenses of these bonds?—They are paid by the Crown.

Do you know what they amount to in a year?—I do not know; as of course it depends on the number of bonds given in the course of the year.

It must be several thousands?—Not to so large an amount.

It amounts to six or seven thousand bonds?—Not so many as that. I believe the annual average of bonds used is about one thousand.

There are six thousand officers, of whom the greater number give bonds?—Yes; every person in the Excise gives a bond except the Commissioners, the auditor, the comptroller-general and the solicitor. The Secretary gives a bond; his clerks do not.

With respect to the sufficiency of the security, how do you manage to take care that that sufficiency is maintained, wherever a security dies and so forth?—By Act of Parliament each person must, on the death of his security, notify it to the Board and propose others.

Is that the only security you have for knowing that a new security is required?—The only one.

You make no inquiries yourself as to the existence of individuals who are securities?—No; but the officer is bound to state the fact to the Board.

Is he bound periodically to state to the Board that his securities are in existence?—Annually; and he is bound also to state it on the death of his securities, or in case of their insolvency.

So that the bonds are not renewed except in cases of death?—Or in cases of insolvency. A man may be insolvent without the officer knowing it.

There are stamps upon these bonds?—Yes.

Who pays the stamps?—They are paid for by the Crown.

Where do you get the stamps from?—The bonds are printed at the Excise Office; they are then sent to the Stamp Office to be stamped, and there is a book kept in my department, shewing the number of stamps received from that office; and when the distributor applies for payment, his claim is checked by two general accountants of the Excise, to shew that his application tallies with the number of stamps in the book kept in the Security Office.

Is there a distributor specially appointed for this business, a distributor of Excise stamps?—I am not quite sure that the office is arranged. It was held by the late Mr. Willemott. The present distributor of stamps is Mr. Dennis, the first clerk to the receiver-general of Excise.

Does he hold that office under the Stamp Office, or under the Excise Office?—I am not quite certain in what manner he received the appointment.

And do you get the stamps from him?—I apply to him, and he gives me what stamps I require.

And the commissions you draw up, they are stamped also?—Yes.

And you get the stamps in the same way?—They are sent from the Stamp Office in the same way.

And does the Crown pay for their own stamps?—Yes.

If an officer loses his commission, the Board generally direct, if it is at all through negligence, that he should pay for the stamp himself?—Yes.

Is not the registration of removals and discharges of officers also made in the Diary Office?—Not to the same extent as in my department.

Is it in any other office besides yours?—No; with the exception before stated. We have

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what are called the Green Books in my department, in which are recorded the names of all persons, the date of appointment, promotion, discharge, and relinquishment, divided into collections, districts, and rides; so that you may see at one view the name of each person in every collection. For instance, in the Dorset collection you will see the name of the collector, and every officer in that collection.

Is not this very same work also done in the Diary Office?—Yes; but as I have already said, not to the same extent; because I know the Diary clerks frequently come into my office for information. The books in my department are principally formed from the Secretary's book, which contains a minute of every removal or discharge, every appointment in fact.

Then, in point of fact, your business in this respect is a sort of repetition of the business first done in the Secretary's Office?—I should not say a repetition; but of course every appointment, every removal, every relinquishment, and every discharge is entered in the minute book, and that minute book is sent up to me, when I enter the different appointments and removals, &c. into these books.

Can you explain why this branch of business is put into your office, you being the clerk of the securities; is this business connected with securities and bonds?—Certainly not with securities and bonds; there is a great deal of work in the office which is not connected with bonds; but why it was so I do not know; it has been so for a great many years. I am not aware of the reason given why such an arrangement was made.

Does there appear to you to be any reason why it should not be done in the Secretary's Office?—There is no reason why some part should not be done in the Secretary's Office; but of course it would require a greater number of persons than are at present employed in that department.

Or even in the Diary Office; as there must be a great deal of business in the Diary Office, of the same nature and character?—The Diary Office is confined chiefly to the country establishment, and the London surveying department.

Now with regard to salaries, you say you compute salaries and superannuation allowances?—Yes.

Will you be good enough to describe what this kind of business is?—The salary bill of the town establishment, as well as the superannuation pay lists, are prepared quarterly, and shew the amount due to each individual.

Where?—In my office, from documents sent to me by the principal of each department. From those documents I prepare a quarterly salary bill, which is submitted to the Board previous to the payment by the receiver-general, and afterwards sent to the Treasury for the sanction of the Lords of the Treasury.

How long has this business been in your office?—I am unable to say the exact period; but certainly a great many years. There is also an advance of salary applied for by a great many of the officers of the London establishment, as well as a great many clerks of the house.

How do you know what advances have been made?—A list is sent to me previously to its going in to the Board of applications for advances. I then state the sum due to each person, after which it is laid before the Board, and is ordered to be paid by the receiver-general. He of course keeps a book containing the name, as well as the amount advanced to every person who has applied during the quarter.

Then the receiver-general communicates to you some account of who are the persons he has paid?—I communicate to him the persons entitled; after which the books kept in his department and mine are checked and agreed.

And you take it for granted it is paid after passing the Board?—Yes.

How do you get acquainted with parties who apply for advances?—It is done upon the report of the general-surveyor of each district, or the head of each department.

Each department sends in a list?—Each department sends in a list of the persons who may require advances, and they are very numerous; a greater part of the Excise officers have advances; but not the whole of the house establishment, though a considerable number of them have advances also.

What means have you of knowing that the returns of the different branches, as to the salaries paid, are correct?—I know the salaries attached to each person in every situation in the Excise.

How do you gain that knowledge?—I have a minute of the salary attached to each office.

From the Secretary's Office?—It is in the Board's minute book.

Then you get this information, and the grounds on which you act, also from the Secretary?—From the Board's minute book.

As well the appointment as the officer?—Yes.

Now in making returns to Parliament, do you make returns of the salaries paid?—No; only of the salaries payable.

Of the salaries payable?—Yes. Mine is an office for keeping an account of the establishment. I know what is the fixed salary of each station, and not what is paid.

When Parliament calls for an account, or we call for one, the paper which comes signed by you is an account of the salary payable, but not an account of the salary paid?—No; they are all accounts of salaries payable, but not of what is actually paid.

Then if any persons are drawing in advance besides those on the actual establishment your account would not shew the additional expense incurred by so employing them?—You mean extra men?

Yes?—Certainly not; we do not consider them to be in the establishment; they are mere officiators.

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Then if a Member of Parliament, not knowing this distinction, calls for a return signed by you, he runs the risk of not getting the information he requires to get?—We should only give the established officers, considering the others merely in the light of extra men; but sometimes the orders for accounts are so framed as to shew the whole expense of the established officers, as well as the extra men.

Does it often happen, do you know, that the bonds are put in force?—Not very often; I have known some instances, but not many.

Did you ever know of a bond being put in force where the security was for good behaviour and not for money?—Certainly not; only in cases where the security was for money.

Was it brought to trial?—I do not recollect at this moment the particulars of a case.

You take bonds from country bankers who remit?—Yes; from all country bankers.

Is there any use in that when the Crown has the power of issuing an extent in case of any necessity arising? Do you know a case where bonds have been proceeded upon and under an extent?—The property of the returner may not be sufficient to meet the debt. The Crown has then a claim on the sureties. I have known a few instances where bonds have been proceeded upon under an extent. I may here add, that the Treasury have lately decided that the revenue from Scotland should be remitted in the same way as the revenue in England; indeed it would have been completed before this, but there has been a difficulty in taking security from the Bank of Scotland as to who was to sign the bond: but the measure has been decided upon, and ordered by the Treasury to take place, and I believe it will be arranged immediately; as the solicitor of the Bank of Scotland was at the Excise to-day on the very subject.

Your office extends to Scotland and Ireland?—It does.

Have you practically much information as to the solvency of those persons?—All that it is possible to have from the reports supplied by the collectors or supervisors, &c. I submit to the Board all reports of securities (where the penalty exceeds 200*l.*,) in England, Ireland, and Scotland; and on receiving their approval, the bonds are then prepared and sent down for signature, and returned to me and deposited in my office.

Who sees to the execution of these bonds in Ireland and Scotland?—The collector or supervisor to whom they may be sent.

Have you all the bonds of the London district also?—Yes.

Then in every case you decide according to the reports of the officers?—Invariably. They are directed to make the inquiry according to the form I took the liberty of submitting just now.

And you make no investigation in any way respecting the correctness of these reports which are submitted to you?—On receiving these reports I write also to the Customs and the Board of Stamps to know whether the persons proposed as sureties are under bond to either of those departments; and if they are, of course I state it to the Board on submitting the names of the sureties.

The bonds are not prepared by you for the country?—Yes.

Do you prepare all bonds?—All bonds are transmitted through me to all parts of England, Ireland, and Scotland, for officers and persons of every description in the Excise.

Then you have a very considerable correspondence of course arising from your communications with the different officers?—Yes; I have of course to write letters respecting every surety proposed.

Then surely there is some expense incurred by transmitting these bonds?—The postage only.

They all go by the Post Office?—Yes; all letters are charged by the Post Office to the Excise and paid for.

Is there any expense incurred by the parties at the time of executing the bond, such as paying fees?—No.

How is it done?—The collector or Excise officer who resides in the neighbourhood where the parties live, waits upon them, and receives their signature. There is no expense incurred by the parties signing the bonds.

When maltsters give sureties for their duties, do you prepare those bonds?—No; I have nothing to do with them.

Do the parties who give bonds incur any expense on the bond?—No.

None at all?—None.

Is there any means of ascertaining what is the expense that is incurred by the public on this system of obtaining bonds?—The average amount paid by the public for stamps on Excise officers' bonds within the last three years is about sixteen hundred pounds.

How many clerks have you in your department?—An assistant clerk of securities, and six clerks.

And yourself?—Yes.

Do you know how many books you keep in your department?—About fifty.

Does it appear to you that any change could be made in your department by which the business might be simplified?—I think some of the books might be done away with. The Green Book, for instance, shews the name and the date of the appointment, and the promotion, discharge, and relinquishment of every person. The Establishment Book shews the station without the name; I think perhaps those two might be altered and some others consolidated.

Do you think there is any use in taking bonds for every body in the department?—I believe there is some difference of opinion on that subject, whether there is any utility in taking bonds from all classes of officers.

Is it the practice in any other departments?—Yes.

Does it in any degree contribute to the public interest, the taking a bond for the good

behaviour of an officer, when there is the power of dismissing, and punishing him at law, if he commits any fraud?—Certainly; because it is more likely to ensure the end for which it was originally designed.

Then it is a sort of speculative advantage which arises from this great expense and trouble of taking so many bonds?—It may be so called; but I consider the measure attended with advantages.

My question relates to those cases where there is no money?—For instance, in my own case, though I have no money pass through my hands, yet I have considerable responsibility in having the custody of the bonds of all returners.

But the Commissioners having the power to discharge you, in case you do not do your duty, they have only to do their duty in order to protect the public from any inconvenience that might arise from your misconduct?—Yes, certainly; but on the other hand, I might get rid of a much larger amount of bonds than the security I give.

What security do you give?—2000*l.*

Is it not often an inconvenience to gentlemen to have to produce large security to fill situations with comparatively small salaries?—I have known persons find considerable difficulty in getting securities, and of course it renders them under great obligations to their friends.

May it not, in point of fact, exclude persons qualified in every respect to serve the public, and who have a right to?—I have never known an instance of it.

These are some inconveniences, are they not, which do not appear to be justified by any ultimate benefit, the practice of generally requiring securities?—I can only repeat my belief, that the system of giving security ensures good behaviour in most instances.

Supposing the case was limited to parties who were responsible for money, do you conceive the public would suffer much from that alteration?—I am not aware they would, except upon the principle before stated.

Would it not simplify and diminish very much the business of your office?—No doubt it would diminish the labour of my office, if it were not requisite for persons to give bonds, and it would of course simplify the business of the department; but at present we are bound by Act of Parliament to take bonds.

Is there any thing that you would wish to suggest with respect to change?—I think that some of the books might be simplified and consolidated; and such has always been my opinion. I found the books when I came, and of course I carried on the business in the usual routine: they might be simplified in some instances, but not in a great many. We have so many accounts called for by the House of Commons and the Treasury, that it is very desirable we should have the documents under one view, to enable us to prepare them as speedily as possible.

What is your opinion of the system of half quarterly payment of salaries; is it a system of any advantage to the officers themselves?—It is certainly a relief to the poorer officers, who come forward with tales of distress, such as payments of rent, sickness, and so forth, and the Board cannot avoid giving them assistance.

Does not the process beginning with their petitions, and the reference of those petitions to several branches of the department, and the paying the money, and accounting for the money and so forth, occasion a great deal of business in the department?—Undoubtedly it does.

And it is at present carried to a very great extent?—To a very great extent.

So that in fact it is a general rule instead of the exception?—If I make myself understood by the out-door establishment, I think it is generally the rule to apply.

In London you mean?—Yes; referring to the London establishment.

Would it not be better, then, if it was desirable to have half quarterly payments, to make it the regular rule?—It was so proposed, and I thought it a very good suggestion; I think the plan originated with Mr. Abbott, but I am not sure.

Do you think it is desirable, for the respectability of the officer, that he should be paid half quarterly?—I think an officer knowing what his salary is, ought to provide accordingly, and should not require it except every quarter; I however speak under correction, knowing there is a difference of opinion on this subject.

I am speaking of your opinion merely as a public man?—I think a man ought not generally to require it; but exceptions may arise.

He ought to make his payments tally with his receipts?—Yes; at the same time it is possible that he makes his purchases better by paying ready money, and it keeps a man from running into debt.

Have you any officiator in your department?—No; but my clerks have been officiating, which is the same thing: the regular hours of attendance are from nine to three, but in consequence of the great pressure of business, and by accounts being called for by the House of Commons, and the Treasury, and the Commissioners of Excise Inquiry, it was found impossible to transact the additional business of the office, without the clerks staying beyond the regular hours; they are then allowed an officiating allowance, at the rate of 80*l.* a year, in addition to their established salary.

How is that rate calculated; is it according to the number of days?—At the rate of 80*l.* a year, according to the number of days.

How many hours do they work beyond the regular hours?—Generally from three to four hours; they insert always in a book, and before they leave the office at night, what their employment has been, which is submitted to the principal of the department the next morning, and he sees what work has been done; as the principal does not remain himself during the time the clerks are officiating, unless it is necessary for some particular dispatch of business.

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Does he merely look at the paper by way of seeing what has been done; or does he examine the work which has been done?—He knows by examining the state of the accounts which are preparing, what the clerks must have done after office hours.

In describing the hours of attendance, is any time allowed for dinner?—There is no hour allowed, but sometimes the clerks go out to dinner, and sometimes they bring that meal with them in the morning, and dine at the office; there is no regular hour allowed for dinner.

You say, you are aware of proceedings having been taken on these bonds; that was nothing to do with money, that was good behaviour bonds?—No, not respecting good behaviour bonds; there have been proceedings against messengers, for instance, who have received monies which have come into their hands, which they have not accounted for.

In case of the stamps, that was to be repayment; payment in the first instance and repayment in the other; if it was thought right to retain the bonds, might they not be excused from the stamp duty?—I should imagine they would not be valid without the stamp duty.

That might be done by Act of Parliament?—Yes.

At present you receive with one hand, and pay with the other, the same as the postage?—Yes; precisely so.

Do you receive the bonds that are entered into by traders?—No; only by Excise officers, and returners of revenue cash.

But you have nothing to do with the bonds of the trader?—Nothing.

Who receives those?—The accountants and collectors.

Do you prepare the bonds for them?—No.

The accountant also has a bond branch as well as you, then, with respect to the trader?—Yes, with regard to auctions; and beer retailers' bonds of a similar nature are also prepared I believe by the collector's clerk, and kept in the custody of the collector, who receives his fee for preparing them.

In point of fact, the bonds you prepare are bonds of the officers of the establishment?—Yes; and the returners of the revenue cash.

Is there a due proportion between the security of each bond and the responsibility of the person who gives it with reference to the amount in his hands?—The amount of security was of course estimated according to the supposed degree of responsibility, although actual cash does not pass through the hands of many who yet hold offices of trust.

Is it not also the case that persons give no security who are holders from time to time of very large sums?—Certainly not; but the following is the amount of security given by the principal of each department:—Secretary 2,000*l.*; Correspondent 500*l.*; Receiver-General 40,000*l.*; Register 2,000*l.*; General Accountant 1,000*l.*; Clerk of Securities 2,000*l.*; Comptroller of Cash 20,000*l.*; Storekeeper 2,000*l.*; Collectors 5,000*l.*; Clerk of the Diaries 500*l.*; Surveying-General-Examiners 3,000*l.*; Inspector of Permit-paper 2,000*l.*; Supervisors 1,000*l.*; Chief Permit Examiner 500*l.*

You compute the London salaries before the order is given for payment?—The application is brought to me for computation, it then goes to the Board, and ultimately to the receiver-general; occasionally it goes to the Board first, but then it requires a second signature, because it must be referred to me to see whether the amount be really due to the person applying.

Who computes the amount of the country salaries?—The country officers are paid regularly every six weeks as a matter of course by the collector; the town officers quarterly, except when they apply for advances.

So that there is no occasion for computation in that case?—No.

The collector pays generally?—Yes; every six weeks.

You only compute the superannuation and application for advances?—No.

You do not compute those which are stationary and fixed?—No.

Supposing, for instance, a man does not require an advance on his salary, you do not go through the form of computing that salary?—I am of course aware of the amount of the quarter's salary which is due to each person: allow me to add that there is considerable labour in making the deduction of 2½ per cent. from the salaries of all persons entering the Excise after the year 1829.

Is that for the purpose of the superannuation fund?—Yes; and being in possession of the name of every individual entering the Excise since the year 1829, I am enabled to deduct 2½ per cent. from his salary before the list is sent to the receiver-general.

They are bound to submit to that deduction by law?—Yes.

And that forms the superannuation fund?—Yes.

When are they entitled to the benefit of the fund?—According to Act of Parliament you cannot receive any superannuation till you have been in the public service ten years.

So that, in that case, the country is not at the expense of superannuation?—On the contrary; although I suppose it will not be in the course of years, but, as you must be aware, there is a considerable expense at present on account of superannuated officers.

Are you under the Board, or under the Secretary, or a separate branch?—Under the Board; I report directly to the Commissioners, and take my orders from them.

Directly?—Yes, directly.

Not through the Secretary?—No; although the practice is, that if a statement is made to the Board from any department, and the Board cannot at once come to a decision, the application is referred to the Secretary, who brings it before the Board a second time; but all that relates to my department is communicated by me directly to the Board.

W. T. Thornton.

Appendix No. 79.

29th October, 1833.

Mr. *William Hetherington*, Surveying-General-Examiner, again called in and examined.

Examinations.

No. 79.
Mr. W. Hetherington,
29th October, 1833.

What proportion of officers employed in Ireland are natives of that country?—I cannot say.

Are there a considerable number?—I should think nine-tenths of them; but I cannot speak to it with any certainty.

Are they officers that have been always employed there in the Excise?—I should suppose they are. I think we shall have a greater proportion of English supervisors than that, and they must be increasing, for we fix our senior examiners wherever a vacancy occurs.

Have you many Irish officers in England?—A good many, I believe.

Are they changed from England to Ireland?—Yes: and from Ireland to England and Scotland.

Without reference to the country the officers belong to, in what part of the United Kingdom do you think the officers do their duty best?—I cannot tell. I dare say there are a good many in Ireland who do their business well.

You know, from the general current of business, what is the character which attaches to the men?—There are some men in England that do not do their business well; some do their business very well. There are both kinds in each country.

The success of the efforts of the department must depend on the supervisors?—Yes; a good supervisor will make the officer good, or he will get rid of him.

Do you find it necessary to discharge officers frequently?—Very frequently.

In what parts of the country do you have to discharge the most?—In all parts: there were a good many discharged in Scotland while the Board was there.

The revenue police is peculiar to Ireland?—Yes.

Is there any other part of the system peculiar to that country?—There is one thing that is peculiar; that the collectors of Excise collect the quit-rents and tithes, and they complain very heavily of that.

31*st October*, 1833. William Hetherington.

Appendix No. 80.

18th November, 1835.

Mr. *William Hetherington*, Surveying-General-Examiner, again called in and examined.

No. 80.
Mr. W. Hetherington,
18th November, 1835.

Your attention is requested to a passage in the evidence of Mr. Logie.

(*The following extract was read from the examination of Mr. Logie on the* 3*d of August*, 1835.)

'I think a general examination ought not to depend on a man applying for promotion; but 'that the examination should be general in the office, at least some portion of the books of 'every officer or trader—I think I explained it before.—Is there no general examination of 'the books by the Board or by their officers?—No; unless where an officer applies for 'promotion; so that, in fact, collusion and fraud might occur in an extensive way, without its 'coming under the knowledge of the Board?—It might; the parties (supervisors and officers) 'agreeing among themselves not to ask for promotion.—Then what do you suggest in these 'cases?—Mr. Steele and myself suggested a partial examination of the books of all growing-'duty traders, that at least a portion of them should be examined, and that would shew whether 'a necessity existed for a more extended examination. I think our report on the subject was 'dated in February last, and I believe the Solicitor has taken the same view of it as we have 'done.—How do you propose to examine?—In addition to the examiners who are employed 'in the office, those men who are between the grade of an officer and supervisor, we propose 'that there should be a certain number of permanent men in the office, and those, we suggest, 'should be Supervisors, to whom it would be a desirable asylum, and who might be very fit for 'the office, though not fit for the active duties of a district, and who, from their experience and 'general knowledge, could be referred to on any doubtful points by those in the office of less 'experience.—Then the Surveying-general-examiners, when they are making their inspections, 'do they not examine books?—Yes; but they seldom, when on survey, go into any detailed 'examinations; they only have the current books before them. I am speaking of the books 'returned to the chief office, the whole books of a district, to look through them. The Sur-'veying-general-examiners, for instance, might not be in a particular district for six months; 'indeed, every day's experience convinces me of the necessity of some general examination.'

Having heard this evidence, will you state what is your opinion upon that subject?—My opinion is, that the establishment that would be required for that purpose would cost far more than it would be worth for anything that would be discovered from the system. We had it in London many years, and it was discontinued when we brought the town under the country method of surveying, and there had never been any thing discovered worthy of notice.

You think there is nothing in the state of the survey that calls for this additional control?—I do not know anything; there may be some cases. In Ireland there have been one or two glaring cases stated, which I should like to see brought to trial, in order that the true state of the frauds may be shewn.

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No. 80.
Mr. W. Hetherington,
18th November, 1835.

What cases are those?—There is one at a place called Navan, and another at Mount Eagle, near Kilkenny.

Are the charges in those cases against the traders, or against the officers?—Both.

When did they take place?—One, I think, about four years ago.

Why have they not been brought to trial?—I cannot say. I think proceedings were commenced. Some of the witnesses have been brought to our office, and one has been there three or four years; and another about eighteen months upon the Mount Eagle case.

What was the nature of the Navan case?—It was a fraud by changing dips. When a dip ought to be 20 inches dry, the officers are supposed to have put it 20 for the time, and then afterwards put a 1 before it, and cast it 120 dry.

What has become of the officers who were concerned in those cases?—They are discharged, supervisors and all.

What would be the nature of the trial that you think should take place?—To prove the collusion, a trial for fraud. I am surprised that they did not take place; they ought to have taken place before now.

Does it often happen that the officers are brought to trial for frauds?—Very frequently in England.

[See pages 88, 89, and 94 of the Report for a portion of Mr. Hetherington's Evidence, which is consequently omitted here.]

What is your opinion about inspecting officers going in pairs?—That is highly necessary.

Would it be equally safe to employ a supervisor as the second officer?—It would be equally safe; but I do not know what end it would answer; it would take the supervisor from his regular business, and be equally expensive.

What is your opinion with regard to the number of Surveying-general-examiners?—It depends entirely upon the number that you wish to be out on survey: at this present time and for some time back, Ireland has engrossed almost all our men except what are employed on collections. We are kept so short in the office, that we can scarcely get through the business.

Then there is not room for any reduction?—No; not if they are kept out on survey; and they say that they have not more than they want in Ireland.

How many ought you to have in London?—I think we ought to have in general about a dozen or fourteen; at present we have nine; there is one set that never do anything in the reporting way, they are wholly employed in examining books.

Then if, by altering duties and other measures, frauds which are now in the habit of being committed were diminished, it is possible that the number would admit of a reduction?—If it was not considered necessary to send them out.

How many examiners are employed in examining the character of officers for promotion?—Four Surveying-general-examiners.

Are they constantly employed?—Constantly.

Is it a laborious duty?—It is a close employment and a laborious duty. Those four examiners examine for promotion in general.

What is the examination in the Diary Office?—They examine the diaries with reference to any particular complaints that require the immediate interference of the Commissioners.

When an officer applies for promotion, is there not a reference to the Diary Office?—Yes; to see if there is any thing standing against him.

Only to discover facts, not for reports?—Only to discover facts; if the man has a reprimand standing against him, they will not examine his books.

Are there many applications made for admission into the Excise; is the situation of expectant a thing much desired?—There are always a great many applications.

Then there is no want of persons to enter the office, notwithstanding the low salaries?—No; I should think not.

Have many of the officers any property of their own when they come in?—Some have.

Generally speaking, are they of a class that their families can give them anything?—Generally they are not; but there are some that are.

Would it be desirable that they should be of that class, or do the others make the best officers?—There is no doubt that men that have property generally can get into other business, and will not come into the office, for it is rather a slavish life in the first part of it.

But when they begin with nothing, it is considered no bad thing to be an Excise Officer?—It is considered a very good thing, particularly in Wales, and many parts of the North of England. There are many parts of the country where they can get nothing but by hard labour, and this is better than that.

Therefore, if they have a reasonably good education, it is considered a very good profession?—Yes.

Notwithstanding the salaries appear very low?—Yes; they are low.

Upon the whole, is the condition of the officers comfortable?—I think it is.

Then taking into consideration the chances of promotion and the principle of letting merit make its own way, upon the whole it is a very good profession?—It is very good for a man that has nothing else to look to. I think our system is very well adapted to make men steady, and persevering, and industrious, in order to get promotion.

You think that, taking the principle of reward and punishment, it is upon the whole a good system to encourage men to do their duty?—I think it is. If we have a bad servant that is not worthy of employment he is discharged; and so he would be if he had an individual master.

You think there is no favouritism in the system?—None at all.

You think it is a just application of the governing authority throughout?—I believe it is. I do not know anything to the contrary.

Examinations.

No. 80.

Mr. W. Hetherington, 18th Novem ber, 1835.

Is that the opinion of the other Surveying-general-examiners?—I think so.

In these matters, you consider that you speak pretty much their opinion?—I believe so. I do not think in the examination of the books there is any favour or affection shewn whatever; but in getting the books out for examination I have no doubt there is preference given frequently, and so it must be in the nature of things.

Are the whole of the 62 country examiners regularly employed?—Always.

They are between officers and supervisors looking for promotion?—Yes; they officiate for sick officers, or sick supervisors, when wanted during the time.

Do you consider that it is a necessary and useful gradation?—Yes; we must have an establishment of that kind, otherwise districts would sometimes be left vacant. We have now a great many out in districts officiating as supervisors, and when in London they are sent on probation on any particular duty that they have not been accustomed to.

With regard to the manner in which the duties are brought to charge as to measurement and entries in the books and vouchers and so forth, do you consider that to be in a good state?—I do.

Have you anything to suggest to simplify the system?—No; I think it is as good as we can make it, for whenever any supervisor, or officers, or examiners discover anything that could improve it, it has always been suggested.

It has been continually in progress of improvement?—Yes; or considered improvements; sometimes they do not turn out so.

With regard to the divisions of supervisorships and collections, can anything be done so as to make the duties in them more equal?—We do so continually. I dare say, now, that we have twenty schemes under consideration. It is a general principle that wherever a Supervisor or Collector can discover that they can dispense with an officer, it is done; and if the business gets too weighty, they then submit schemes of the business and propose an additional officer; and it is the duty of our men when they are out upon survey to recommend it, and then a scheme comes up for us to examine, and we get the maps and see that they are laid out in such a manner that they can be properly performed.

Is the arrangement of the collections good?—That is just done in the same way.

Is there not something requiring alteration in the London district? Do not some traders that live in London go out of London to pay the duties, while some that live at a distance from London come to London to pay theirs?—That arises out of the distinction between 'within the Bills' and 'without the Bills.' I have often thought that might be improved by paying no regard to that distinction, but just to survey London in the same way as they would survey Liverpool or Bristol. But in all towns, and particularly in improving towns, if we regulate the business this year, before the end of the year we are forced to have a new arrangement in consequence of one trader leaving off and another beginning; and that must be watched by the local officers.

Do you think it is desirable to revise all the laws of Excise, and to consolidate those which bear upon each duty?—There are some of them, I dare say, that would bear it. I should think the soap might be consolidated and made much better.

With respect to paper, are there not a great many regulations?—There are.

Are not some of the penalties too high?—Many of the penalties are too high.

Would it not be more satisfactory for all parties if the old laws were all repealed, and one general law made for each duty?—It would be much better understood.

Was not something of that kind done with respect to malt?—There was a general revision; but we have had revisions of the law almost every session.

Does the Board give the trader any digest of the laws under which the duties are collected?—No.

Is it easy for the trader to get the laws?—Yes.

Is it not difficult for a man to know the law completely?—The traders generally know the law for conducting their own business, many of them having been brought up to the business; and they know the surveying as well as we do, so far as regards the charge of duty: for instance, in the soap, they know the dimensions of the frame, and they know the dip, and they can multiply it, and see that we have got the right quantity, as well as we can.

Are there many Acts of Parliament which have become obsolete as to practice?—They are not obsolete; there are many that might be consolidated.

Are there not many regulations which the Excise do not, in fact, enforce; for instance, with respect to soap and tobacco—regulations which would be very injurious to the traders if they were enforced?—I do not know any. The soapmakers complain of weighing the materials into the copper; they say it is impracticable; but that is not the case.

What is the opinion of the trade with regard to the conduct of the Excise prosecutions, and their being brought before the Court of Exchequer?—No doubt they consider it a hardship, because they are put to very considerable expense in defending the case, even if they are not convicted.

Is it a greater expense than is usual in other prosecutions in other courts?—They have no expense before magistrates but merely attending.

Is there no other way of bringing a prosecution of Excise than before a magistrate or the Exchequer?—No other, except the summary court in London before the Commissioners.

Are there not some expenses peculiar to the Court of Exchequer, greater than if they were tried at the assizes or before quarter-sessions?—No doubt of it; it has always been considered a very expensive proceeding to defend a case in the Exchequer.

Is the mere going into the Exchequer considered a punishment in itself?—Some of the traders think so.

Does not it lead to many compromises?—I have no doubt that many compromises

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have been made rather than defend the case, though they have considered themselves innocent.

Then there must be a dread of the Exchequer process?—No doubt.

Is that a fair situation to place a man in?—I cannot say as to that. I may say that we do not prosecute for half such trifling matters now as was done when the solicitors were paid for what they did. I think that things are now very fairly done; and in all the cases that are brought into the Exchequer I think the men richly deserve punishment.

Would you limit the proceedings in the Exchequer to cases of gross fraud?—They are so now. I think the solicitor does not prosecute except in cases of gross fraud.

Are the cases brought before magistrates generally decided in a satisfactory way?—Generally so; the magistrates are in the neighbourhood, and they hear the parties, and the parties are generally known to them, and some of the magistrates act very impartially, and some not quite so.

Does not the amount of penalty lead, in some degree, to decide in favour of a proceeding in the Exchequer when it is a large sum?—I do not know; the penalties are equally the same whether they are in the Exchequer or not. I think all the Exchequer prosecutions ought to be very clear cases of fraud; and I believe they are so now.

Can you suggest anything by way of improving the present system of survey?—I cannot; we have done everything we could to make it as perfect as we could.

Comparing the present state of the case with what the practice and habits were of traders and officers some fifteen or twenty years ago, would you say that there is an improvement generally in the conduct of both officers and traders as to paying the duties?—If I was to give my opinion I should say no; I think there is a laxity amongst the officers since we lost the beer duties, which ought not to be; the men are not kept so close to work; and the Excise officers in general are of that description of men that they ought to have plenty to do—to be occupied all day long.

They have more leisure than they had?—Yes, they must have; they have to travel further; and when they get home at night they have not so many gauges to cast, and books to settle. When they had all the beer gauges, and several other duties which are repealed, they were occupied frequently till nine or ten at night.

So that it is desirable that whenever there should be a reduction of duties there should be a corresponding reduction of officers?—Yes; but the difficulty is, that you are obliged to extend the round, and they have long journeys to travel, and then it becomes too expensive for men to live; but in general I think that Excise officers are quite as remiss in duty when they have little to do as when they have much.

Used it not to be the case that the officers were sometimes employed sixteen hours out of the twenty-four?—Yes, Supervisors in particular. When I was a Supervisor there was scarcely a day when I was not sixteen hours closely employed—that was too much.

21*st November*, 1835. WM. HETHERINGTON.

APPENDIX No. 81.

3d August, 1835.

Mr. *Daniel Logie*, Surveying-General-Examiner, called in and examined.

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I BELIEVE you are a Surveying-general-examiner of the first class?—I am.

How long have you held that situation?—I have held the same rank since the year 1808, at which time I was appointed Inspector-General in Ireland, which was of equivalent rank to Surveying-general-examiner in England; but I have not been much in the Excise Office here, until after I was appointed Surveying-general-examiner and removed from Ireland about August, 1826.

Are you stationary in London?—All our class are stationary in London.

The first class?—Yes.

How many does that consist of?—Six.

How many collections and districts are there in the United Kingdom?—I cannot charge my memory exactly; but there are, I believe, ninety-two collections, and four hundred and sixty-six districts.

Do you know at what period these ninety-two collections were arranged as to their territorial extent?—They have been changed at different times; according as the duties were dropped the number of collections were lessened, and the districts were lessened, and the number of officers lessened.

Has there been any change made of this sort of late years?—Since I came to London there have been some changes made, but I cannot charge my memory with the particulars of them.

At present is there not great inequality with regard to some of the collections and the duty performed in them?—Some are much larger than others, but that is unavoidable; in fact, where traders are scattered over a large tract of country, some Collectors have further to go than others, but the most even distribution that can be made is generally made; they are equalized as much as it is possible.

Do you think the number of them might be diminished?—Not as far as I know; in Ireland I think they want a new collection; there is Derry, Sligo, and a part of Drogheda that comes up near Sligo. I think a new collection should be made out from four or five of the districts in those neighbourhoods.

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Now with regard to England?—England I know little of so as to give you an opinion. I have been very little on survey in England. I have been mostly employed in the office; indeed we of the first class seldom go out except on something special.

There are at present six Surveying-general-examiners of the first class, seventeen of the second, six of the third, and twenty-two of the fourth?—There are six first, sixteen second, five third, and twenty fourth.

In all making forty-seven, besides which there are sixty-two country examiners, and one sorter of old books?—Only forty-seven Surveying-general-examiners; those country examiners are men on probation to be Supervisors; they are brought up from what we call a foot-walk into the office, where they remain to examine books, and they are sent out to officiate for supervisors who may be ill.

The first class are always in London, are they not?—Always in London except on some very special business.

What duties do they perform?—They attend at the chief office, always before nine in the morning, and remain while the Board sits—often much longer—and all matters of reference are sent to them; they are recorded by the principal Surveying-general-examiner, and then distributed to the others who may be in the office to report on.

What is the nature of those matters?—A vast variety of subjects; complaints against officers, statements of traders, matters for investigation, accounts, practical matters, and legal matters are also referred to them.

All matters connected with the collection of the revenue?—Yes; and legal matters too, sometimes.

They devise schemes for the distribution of the business?—Yes; it comes through our office.

And they are consulted about amendments of the law?—Yes; it is the duty of our class to suggest any amendments we see necessary.

You also inspect operations of traders?—Constantly.

And the manner in which surveying-officers perform their duty?—Yes.

What are the duties performed by the second class of Surveying-general-examiners?—The second class are generally sent out on inspections joined with one of the fourth class; and when not so employed, take part of the business in the office.

That is while in London?—Yes.

What sort of business is it they do?—Report on references; they also, in preparing and examining schemes of collections and districts, take up the scale of distances, and the distribution of duty to equalize it; we have very few in the office now, scarcely any but of the first class.

Are those inspections regular, or only periodical according to circumstances?—It all depends on circumstances; we have kept up a very close inspection in Ireland for more than twelve months. Ireland is divided into ten inspections, in each of which there is a Surveying-general-examiner and a subordinate officer, a Supervisor acting as a Surveying-general-examiner; we had not, in fact, Surveying-general-examiners to send out. The Supervisors who were employed were selected from men who had most skill in surveying distilleries, and the result has been very beneficial; they have made a great number of detections.

Why do they go in pairs?—For the assistance and advice of each other; and then in case of any detection, it is necessary there should be two to support and corroborate each other in their surveys and statements; in fact, it would not be safe for one individual to go through the duty, and I do not think it would be prudent. The measure is English altogether; it was not our habit. In Ireland we went out alone, and when we did we took a supervisor with us, a person on whom we could rely; but the English plan I consider far the best, of having two men of the same rank to go together; they assist each other with advice, and what one may not well know, the other may assist him in from his experience in that branch of duty.

On all occasions, do you mean?—Yes; and if there is a detection they can corroborate each other.

Is it not part of their duty to look after the proceedings of the officers?—Certainly.

And could not one do that as well as two?—They make their inspections or surveys in general before they examine into the business of the officer; they go and survey the works of the trader, in most cases, before they look into the officer's books; they must be together doing that; in fact, in the very act of taking accounts, the person who dips the vessel, and who tries the gravities of worts and things of that kind—his hands are not in that state in which he could commit things to writing.

As was the practice in Ireland, why could he not take one Supervisor with him to do the work as well as a Surveying-general-examiner?—Then you have to make him your confidant; you have to take him from his own business to assist you; and the great value of our inspections is to come upon the traders sudden and unexpected, which, if you had to go to seek an assistant, you could not do. The principal detections made in Ireland lately have been made by officers coming from a distance.

Which officers?—Surveying-general-examiners: while the traders were watching one party, another came on them whom they did not expect.

Has this practice of making surveys in pairs been recently introduced?—Oh, no; it is of very long standing.

We understand that some time ago, about thirty-five years ago, there were but four Surveying-general-examiners for all England?—I am not quite sure of that.

And we were informed that the business was well done at that time?—There are several

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gentlemen in the establishment here who can give you better information than I can of that, but they have always inspected in pairs while I have known the department.

What are they allowed for travelling expenses?—Not exceeding 1*s.* a mile each, and 15*s.* a day each for subsistence.

And they are paid according to the expenses?—According to the actual expenses; if they extend that, there must be some special reason given: my own expenses are always considerably under that, and travelling, in some cases, not a fourth of it; that is, when two travel together.

What is the duty of the third class?—The third class are entirely employed in the office in examining the character of officers for promotion.

Is not that work also done in the Diary Office?—The clerk of the Diary Office examines the diaries, and reports or records any omission or neglect in that branch; but when an officer applies for promotion, if he is a supervisor, the whole of his business and accounts for a year are taken up, and the books of his district, of every kind, are put through the hands of these country examiners, who examine those books, and at the end thereof mark any omissions, error, or neglect found therein; and when the whole have been gone through, the Surveying-general-examiner traces the work of the supervisor for every day in a whole year—how his time has been employed, and whether it has been judiciously employed or not—whether he stopped too long in one place—and whether he took too long to perform a duty which he could accomplish in less time; the whole of which is made up into a voluminous report for the consideration of the Board, and it is a matter which takes a great deal of time to make out.

The first examination is made by the country examiners?—They examine the books of the officers in the office.

Then they go to a Surveying-general-examiner of the third class?—Yes; he commits to paper the whole of the reports, examines them to see if they are correct or overcharged, and then inserts the whole of them, however trifling the complaint, into a very voluminous report in general. It is a very tedious and troublesome duty.

This account only relates to the last year of the officer respecting whom the question is as to promotion?—In general it is the last year, but if he was not in business the full year, they take a former year's books; they are not bound by any rule in that respect. I am at this moment, with Mr. Steele, revising the report on the character of a Scotch Supervisor, which was examined for the year 1832.

Do these cases of examination frequently arise?—There is no officer promoted without it. A ride or division officer's books are examined for three months, and a supervisor for twelve months; the amount of all the charges made in his district are re-cast, and every part of his performance traced for a whole year.

In point of fact, are the promotions made by the Board in conformity to the reports of the Surveying-general-examiners?—They read the report of the character of the Supervisor in the first instance, and if there is any serious complaint he is called on to answer; and then on his explanation there is a rejoinder by the Surveying-general-examiner, and the Board then decide; but they frequently reject the application.

Always fairly rejected, on fair consideration?—I should hope so. But they decide on the reports of an individual, and may be misled: certainly a great deal depends on the Surveying-general-examiner making out the character. He may misstate facts, or colour them favourably or otherwise; he has all the documents before him, and will most probably uphold his own statements; while the supervisor has no documents to refer to that would enable him to explain or contradict any misstatement. I do not approve of the plan, and I have, with Mr. Steele, stated my opinion to the Board on the subject in February last.

What part do you disapprove of?—The whole of it being in the hands of one individual, one Surveying-general-examiner; he makes out the character; and if the Supervisor is called on to answer, that answer is referred to the Surveying-general-examiner who made it out, and he has the power of rejoinder, in which he may make harsh comments and draw unfair conclusions. The Supervisor, as I have before stated, has no documents to refer to: all his books and documents are in the office, in the hands of the person who charges him; and what we suggested, and which would be only fair to the accused, is, that another party should be referred to; that is, the complaint and the answer of the Supervisor should go into the hands of a third party to ascertain who is right, such party to be the umpire, without any rejoinder from the accuser. That course appears, in fact, necessary from the very case I mentioned to you, as being before Mr. Steele and myself, that of the Scotch Supervisor. He was charged, amongst other matters, with an error in calculating the area of a malt-kiln; the Surveying-general-examiner brought a surcharge in consequence, but in error; and the party's memorial stated that there was re-surcharge, that the area of the kiln was correct; and this memorial happened to be referred to Mr. Steele and myself; and we, of course, took up the case, and on reading the report on the Supervisor's character, and the papers connected with it, we saw that the Surveying-general-examiner, although he discovered his own error, did not state it to the Board or correct it, and the surcharge was levied; that brought a further reference back to us again, and I am now going over the books, with Mr. Steele, to enable us to report on the whole subject.

How came it to be referred to you?—There are many special references made to individual Surveying-general-examiners; in many cases there are papers referred to Mr. Steele and myself.

In many matters the case is decided on the report of the Surveying-general-examiner?—Always on the report on officers' applications for promotion; but it was the case of the

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trader that was first referred to us, and then that of the officer. We were directed to call on the Surveying-general-examiner for not having undeceived the Board.

Then it arose accidentally, this reference to you?—Quite accidentally.

There are now fifty-one Surveying-general-examiners?—Yes; that is the established number; but I believe there are now only forty-seven.

Do you know how many there were before the war in 1793?—The earliest account I think I have is 25th June, 1817; there were three of the first class, seven of the second, three of the third, and nine of the fourth, making a total of twenty-two.

Do you know to what that great increase is to be attributed, because this is since the peace?—These were for England only; we have had Ireland and Scotland added since to this establishment.

You only spoke of England, then?—Yes; that was the establishment for England; they had nothing to do with Ireland or Scotland, for both countries had then their own superior officers.

Still that being the amount for England, it has considerably more than doubled?—We find them little enough. The last year we have had ten Supervisors employed as Surveying-general-examiners.

In addition to those in Ireland?—Yes; in addition to the ten Surveying-general-examiners; and very well employed, too.

But how many of those do you suppose are employed in England?—Not a great many.

Do they go regularly besides these irregular circuits; do they make their regular circuits?—Nothing of the kind; the duties are so different in Ireland: for instance, the evasion of the malt and spirit duty led to those ten fixed inspections.

But in England the Surveying-general-examiners go round occasionally?—Occasionally; in fact they have had very little time to spare this year. Another way they are employed is, they take charge of the collections when the collectors are ill: there are twelve now in charge of collections.

When there is a new appointment of Collector, is he chosen generally from the Surveying-general-examiners?—Yes, generally; but not necessarily so; it would be the better arrangement of the two if he were. The supervisor's information is confined to his own department. I think they should all serve some time as surveying-generals first. On the other hand, very old men have been promoted, and then they are not fit for surveying-general-examiners. There was a case that occurred the other day: a man of excellent character, but upwards of sixty years of age, got a collection. There are very few promoted till they are advanced in life in the department: it would be better if younger men were made Surveying-general-examiners.

Have you anything further to suggest as to these officers, with regard to the age of the officers when they are appointed?—I think it would be better if younger men were promoted to be Surveying-general-examiners than there are in general.

What is the general age?—There is scarcely one who is not between forty and fifty.

What is the time that it is necessary for an officer to serve to go through the different grades in a regular way?—It could not be less than fifteen or sixteen years, if he got his promotion nearly as fast as he could get it.

Explain how fast that would be?—He must spend a certain time as an expectant, and either a supernumerary or an assistant, before he could be made an officer, that is, a ride officer; then he must remain a certain time in a ride before he can be appointed a division or a foot-walk officer; he must be nine years altogether before he is eligible to be appointed an examiner, which is the grade between the foot-walk officer and the Supervisor. The length of time that he serves as an examiner is varied as the vacancies occur; the time, therefore, that he remains examiner is uncertain.

And then he is made from Supervisor to Surveying-general-examiner or Collector?—Yes.

Is it desirable to appoint to a collectorship without passing through the grade of Surveying-general-examiner?—I should think it desirable that they first served as Surveying-general-examiner; they would acquire more experience.

Occasionally Supervisors are appointed Collectors?—Yes.

Is it a very common practice?—Latterly it has not been a common practice; they are mostly promoted from Surveying-general-examiners.

What is the extent of the London district; how is that bounded?—It is an establishment entirely in itself that I could not well explain to you; we have no connection with it. Our establishment is the country establishment. The town establishment is governed by one Surveying-general-examiner, who has, what we call, the town general-surveyors and town surveyors and officers under him. The business of London is very extensive. Mr. Bird, the Surveying-general-examiner, who has the superintendence of that branch, will explain it better than I can.

There are sixty-two country-examiners, I see?—Yes.

Those are between the supervisors and the officers?—Yes; they rank as supervisors when in a district, and are paid supervisors' salary.

[See pages 89, 90, 91, 92, and 95 of the Report for a considerable portion of Mr. Logie's evidence, which is consequently omitted here.]

Generally speaking, with regard to the behaviour of the officers, what is your opinion about it; is it free from those charges and insinuations, which are frequently made, of taking presents and fees and bribes from traders?—I think there is a great deal too much of that in Ireland; certainly Ireland has been more closely inspected than England or Scotland.

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And you find more cases disclosed?—Yes; a great many prosecutions and detections have taken place, which could not have been made if the officers had not been either negligent or in collusion.

Have many dismissals taken place in consequence?—A great number.

Is the Board very strict?—Very; those detections have all been followed up.

Do you think it has produced any effect in improving the behaviour of the officers?—No doubt it has done so; in so large a body of men the complaints are not so great as might be expected.

What is your opinion; do you think you have observed, in your experience, any general improvement in the quality of the officers?—No doubt of it; much more respectable young men are entering the service now.

Now, with regard to the traders, is there much improvement on their part, in being correct as to the payment of duty?—There have been a great many detections made in Ireland since I last attended this Board. I think two Surveying-general-examiners have more than forty prosecutions depending, that is, they have made more than forty detections.

Were they generally at distilleries?—Mostly at distilleries and maltsters; a great deal in malt, and a great deal at distilleries.

Do you think the reduction of duty on Irish spirits had the good effect that was anticipated?—No doubt it has had a good effect. I am in hopes we shall realize the twelve millions, which I anticipated would be charged with duty, when the late reduction took place. The last two weeks that I saw the returns from Ireland, they were very close upon half a million of gallons; we have now five or six weeks more, and if it amounts to between 200,000 and 300,000 a week, it will come up to the twelve millions; and notwithstanding there has been a great deal of evasion of duty going on, it is not at all to the extent that it was.

Are there many young Irishmen appointed expectants?—There have been a great many; latterly they have stopped for a while.

There have been none, perhaps?—I am not sure there have been any latterly.

Has there been a fair proportion, do you think, of the young Irishmen appointed?—I should think so; there have been a good many Scotch.

There is no reason for any complaint being made on a national ground?—No, I have not heard any; it all depends on young men who have friends in either country.

With regard to their conduct when they are employed; do you find any difference between their conduct and others?—Not the least.

With regard to their information when they are examined; is there any distinction to be observed among them?—I should think not: the Scotch are better educated than the English, a good deal; they have more information.

Are there a great many Irish officers left that were in office when the consolidation of the Boards took place?—They are dropping off very fast; there is only another and myself of superior rank here in the office.

There were a great many brought to England, were there not?—Not a great many.

Are there not some complaints in Ireland that petitions are not attended to, that they have not the same access of communication to the Commissioner, or persons in authority, to get any redress for any case?—I think the local Board retarded business more than they facilitated it; for most questions of importance had to come here before they were decided by them. It was a Board that I do not think did any good; unless there was an independent Board, which could decide things of itself, I do not think it would do any good. I do not think the local Board did much good.

What was the practice of the old Board in Ireland, in regard to petitions and applications to them; did they give written answers to applicants?—Always.

Did they see a respectable trader if he wished to see them?—Always.

Then the traders, under the Excise duties, had full and free communication by letter, or in person if they wished, with the Board themselves?—Yes: the way our laws were proposed was, as soon as it was determined to make any alteration, a deputation, consisting of the principal traders and officers, of the Board's counsel, and a number of the Board, went over the regulations, and they were argued and discussed throughout, and objections heard: in fact, the same course was taken with that distillery bill we prepared; it was sent to the different Collectors to consult the traders, and they were invited to send forward any objection they had to make to it. It came to the same thing; we got their opinion in writing.

It appears that the number of memorials that come from Ireland to the Treasury on Excise matters are in a greater proportion than from other parts of the kingdom?—I must confess, my countrymen are not very easily pleased with some things: when I was in the north of Ireland there were two petition writers, who gave me as much as I could do to report on their applications, written for the smugglers; they were professional petition writers.

Carried on a regular trade?—Yes; they have them printed now, and they are sold in the shops in the north of Ireland: petitions for getting prisoners out of gaol, regularly printed; and they have only to put in the names of the parties and the offence.

Do you think this plan of making inspections by the Surveying-general-examiners could be improved and rendered more efficient?—I think not; there must be a great deal left to their own discretion. I mentioned before to you that Ireland was divided into ten inspections, with two Surveying-general-examiners, or one with a Supervisor in each inspection: although there are only two collections in each inspection, yet they are instructed to cross each other; for instance, those who are in inspection A go into B, and B into A, and so

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on; so that the traders do not know who to expect or when, or by whom they may be turned on: while they are watching one party, another may come and surprise them, and in this way many detections are made.

Do you think any thing could be done to render prosecutions more effectual by better means of conducting the trials?—No; I think every pains is taken; a great deal depends on the officers themselves in getting up their cases. If men are conversant with the subject on which they are prosecuting, and take pains, there will be but little to do for the Solicitor and counsel; if they bring their cases fully forward, and see that they can be well supported. I was over in Ireland at the last sittings after term, and there were a great many cases brought forward.

And tried in the Exchequer?—Yes.

And were there verdicts obtained in them?—There were; but some verdicts were given, I think, against the evidence.

But, upon the whole, it was satisfactory?—Yes.

Was there any compromise entered into?—Yes; there was. In the case that I went over with Mr. Steele, to prosecute, the penalties were 300*l.*, and they submitted to a verdict of 200*l.* Perhaps 200*l.* was all we could have got from a jury; the offence was double, and was charged in two ways, and was one of decided fraud.

Suppose the prosecutions were to take place at the assizes?—There would not be time to attend to them; the Excise prosecutions in the sittings after last term occupied a week nearly.

You mean, the judges would not have time?—Yes; and I do not think it would answer so well; there is a difference of opinion about it.

Would it not be best to have a public discussion carried on in the county-town, and the whole fraud and misconduct exhibited?—I am greatly afraid it would not mend the matter. I am greatly afraid that a local jury would not do for us—would not find according to the evidence.

That is in Ireland?—Yes; I am afraid of it. One of the cases that was found against the Crown was by a special jury, and a very respectable one; but the offence was small, and I believe they took that into consideration more than the facts of the case.

Was it a distillery?—No; it was a seizure of spirits—not connected with the distillery—a small thing.

Do you think there is danger in the counties—at the assizes—of justice not being done to the Crown?—I should think so.

In Ireland?—Yes.

Do you know enough of England to say what is the case in England?—I do not; the trials here are very few. There was only one or two in England at the last sittings, when there were between thirty and forty in Ireland, and there would have been a great deal more if there was a likelihood of their being brought forward; there were as many as could be well prepared.

It has been suggested that in ordinary cases three Supervisors might meet together and decide on the case instead of going to the expense of a Surveying-general-examiner being sent down from London; do you think that is practicable?—Do you mean as to cases of prosecutions?

No; we mean as to cases of any previous inquiry into the conduct of the officer or trader? Generally the Collector is referred to when there is not a Surveying-general-examiner on the spot; he is directed to make any inquiry on the spot where it is necessary: indeed inquiries of the kind are well carried on; for if the whole of the facts are not clearly stated, it is sent down for revision and proof.

Are there not some other officers, called riding officers, besides those you have mentioned?—Yes; there are two descriptions of riding officers, those in Scotland for the suppression of illicit distillation, and those on the borders to prevent the transfer of spirits from Scotland into England.

Are there many of the first description?—Not many; very few.

What do they do?—They have a certain tract of country which they are obliged to be continually passing through. I am speaking of those who are for the suppression of illicit distillation. If the people are likely to resist the officers, they take with them a cutter's man or two, or more in some cases; but in Scotland the still-hunting was carried on by these officers without any other assistance: two of them generally went together.

And they were effectual?—Yes; they (the smugglers) submitted to a certain extent; the officers succeeded to a certain extent in destroying their vessels.

What cutters have the Excise?—I think they have two in Scotland.

Kept wholly in Scotland?—Yes.

And are they kept for the purpose of preventing illicit distillation?—Yes; it cannot be put down in any other way. The collector has the cutter occasionally to go into the Orkney and the Shetland Islands twice a year, and they are employed on the western coast of Ireland; we had one on the north-west coast of Ireland the year before last.

DANIEL LOGIE.

Appendix No. 82.

9th August, 1833.

Examinations.

No. 82.
Mr. John Dennis,
9th August, 1833.

Mr. *John Dennis* called in and examined.

Are you chief clerk in the Receiver-General's office of Excise?—I am.

How long have you held that situation?—About six years and a half.

What situation did you hold previously?—The second clerkship, during seventeen years. I have been thirty-eight years in the office of the Receiver-General.

How were you appointed?—By the Receiver-General; but an alteration has been made since that time: every clerk is now appointed by the Treasury;—that alteration has been made since Mr. Backhouse's appointment as Receiver-General.

Do you act under written instructions?—I do not.

Will you describe the general heads of your duty?—The general supervision of the office under the Receiver-General: there are receivers whose business it is to receive the London duties from the public, the amount of which they deliver up to me at the close of the day: the remittances from the Collectors in the country are also brought to me daily, and I deliver out notes and cash to the receivers as they require it; and all sums beyond the expected demands upon the Receiver-General I pay to our account in the Bank.

For what purpose are those notes that you deliver out?—For payment of salaries and debentures, and various other demands upon the Receiver-General, when those demands exceed the amount of duties received by the receivers in the course of the day.

What description of officers are the receivers you speak of?—They are clerks of the Receiver-General, giving security to the Crown, but placed in the 'hall' or long room for the convenience of the public.

Do they pay all the incidental expenses of the establishment?—They do.

That comprises salaries and all other expenses?—It does: they pay all ordinary demands upon the Receiver-General.

Do the Collectors in the country remit to the Board in the first instance, or to the Receiver-General?—They remit to the Board. The General-accountant opens the letters from the Collector in the presence of the Board, and makes an abstracted entry of the remittances in the Board-room. An entry is afterwards made in full by the Accountant for bills, and by the Comptroller. The remittances are then delivered up to the Receiver-General.

That is with regard to the country collection?—It is.

In the town collection is the money directly paid to the Bank, or is that paid in the first instance to your office?—It is paid to the receivers, who sit in the hall at the Excise-office, which answers to the long-room at the Customs.

Does that money go afterwards before the Board?—It does not.

Is it at once taken into the receiver's account?—It is; but I should add, that the receiver never takes any money till the authority of the Accountant, implied by his signature, is affixed to the voucher; the Comptroller also, either before or at the close of the day, is aware of the receipt by means of the voucher.

They check that receipt?—They jointly make a charge against the receiver at the close of the day for all the sums which they find he ought to have received.

With respect to money paid into the Bank from the country, is that a charge against you also, or is it a charge against the Board itself?—Bills of exchange remitted from the country, being paid into the Bank, as directed by the Act 7 and 8 Geo. 4, c. 53, as they become due and are paid, are placed to the credit of the Receiver-General, at the Bank, in a book called 'An Account of the Public Monies of the Receiver-General of Excise;' also all monies deposited by the collectors in the branch banks, and all bank-notes remitted to the Board and paid by the Receiver-General to the Bank, are entered in the same book, which book is, by the Act before mentioned, inspected daily (or as often as payments into the Bank are made by us) by the Comptroller of Cash, whose duty it is to see that the Receiver-General brings to account, from day to day, all sums placed to his credit, which sums are made a charge against him.

Mr. Backhouse is never present; he is attending to his other business, is he not?—Whenever any business of importance requires it, he attends at the office; but as I have occasion to attend at the Exchequer twice in the week, I frequently call upon him in my way, and take his directions upon any matter of the slightest importance.

You pay in your receipts twice in the week?—We do.

On what days?—On Wednesdays and Saturdays.

In what way are the salaries of the department paid—what is the course pursued with regard to the payment of salaries in the department?—An account or list called a 'Salary Bill' is made up by the Clerk of Securities, which comes to the Receiver-General, signed by the Board, from which list we make a statement, in a form most convenient to ourselves: we make an entry in two books, for the convenience of dividing the crowd on the days of payment. The book is before me [*presenting it*]: the names of the officers, and the sums proper to each, are entered on the one side, and space is left for the signature on the other side. These books contain the authority of the Commissioners of Stamps for charging the stamp duty afterwards. Books are more convenient than separate stamps, in the great hurry of business.

It acts as a receipt in short?—It does.

Who is responsible for those salaries being due—do you make that up—you receive that from whom?—From the Clerk of the Securities.

That is warranted by the Board?—It is signed by the Board before we pay it.
That is your authority for paying it?—It is.

JOHN DENNIS.

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No. 82.
Mr. John Dennis,
9th August, 1833.

APPENDIX No. 83.

1st August, 1835.

Mr. *William Johnson* called in and examined.

No. 83.
Mr. William Johnson,
1st August, 1835.

WHAT is your particular office in the Excise?—It is the Storekeeper's office.

You are the head of the Storekeeper's office?—Yes.

How long have you held that situation?—I have been in the office altogether nearly thirty years.

Who appoints to the office?—The Commissioners.

How many officers have you under you?—Five clerks and four porters.

Do the clerks rise in succession?—Yes.

Did you rise in succession to the office?—Yes.

Who appoints the lowest clerk?—The Commissioners.

What are the duties of the office?—The duties are to furnish the different stations throughout the United Kingdom with stores of every description, and also to receive the parcels containing old surveys and other books, vouchers, accounts current, and other documents; likewise to distribute their contents to the proper departments.

Do you distribute what are called Excise instruments?—A portion of them, not the whole; not hydrometers or saccharometers; those are issued from another department. I have the sending them off in boxes or parcels; but they do not emanate from me.

What have you to say to the stamps?—The stamps I furnish are for denoting the charge of the duty upon goods, not the stamps for bonds, receipts, &c.

For stamping?—Yes.

The duty stamps?—Yes; and the frame marks.

What comes under the denomination of stores?—Fine stores, such as pens, quills, paper, wax, tape; also printed forms and books; those may be said to comprise almost every thing.

What are the instruments that you provide?—Gauging instruments, such as dipping-rods, long and cross callipers, head-rods and bung-rods, used at distilleries, and for the purposes of gauging at the different ports.

You have nothing to do with the contracting for those things?—No.

They merely come through your hands in their transit?—I have nothing to do with the contracting for the supply of stores.

They are delivered to you to be forwarded?—The demands for them (that is, the stationery, &c.) are made by me, and they are supplied by the Stationery Office, and then forwarded by me according to the requisitions made under certain regulations.

Are the stores all supplied by the Stationery Office?—Yes; with trifling exceptions.

Where do you get the instruments?—They are furnished by Mr. Bate, in the Poultry, Instrument Maker to the Board.

There is no competition for the stationery?—No; not raised by us. The competition is to supply (by contract, or otherwise) the Stationery Office with the various articles required by the Government offices.

What manner do you select for sending your parcels?—The general bulk of the stores are applied for, quarterly, by the Supervisors and Collectors, according to certain regulations made by the Board from time to time, as regards the quantities of those stores, particularly the fine stores; there is an allowance that they cannot exceed: they make those applications in printed forms, quarterly, the Supervisor to his superior officer, the Collector, who sends the supervisor's letters, and his own abstract, to me; those are examined by the proper clerk to see that such articles as are restricted in their allowance are conformable to the particular order bearing upon them. From those applications the letters of advice are made out of all stores to be sent for that particular Collector and Supervisor. The stores are then sorted out by those under whom they are placed, and when collected together are made into a parcel or parcels, according as may be found best suited for sending with safety. They are then directed, and taken in large quantities to the respective inns or wharfs, and sent off to the country, and letters advising them are sent by the post; when the stores are received at their destination they are examined by the person to whom they are sent, in the presence of a witnessing officer, who has to certify upon the return that they have been received agreeable to advice, or to state any discrepancy that may be found, either in excess or diminution, in the process of working them, in order that the deficiency, if any, may be made up, or the excesses, if any, returned to the office.

What is the rate of charge you pay for carriage?—It entirely depends upon the competition on the line of road: we have one general rule of sending them, viz. by the cheapest and most direct conveyance; a large portion we send by canal, or other water conveyance, as being the cheapest, and the same to Ireland and Scotland. We send to Scotland by smack or steam, and the same to Ireland.

Do you advertise for contracts for carriage?—No; at one time attempts were made to fix a certain rate of carriage, but the parties almost invariably broke down under their engagements. Some time ago I took a great deal of pains with a Mr. Waterhouse, who professed to be able to send all our parcels by conveyances of his own, or engaged to procure convey-

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ances, at prices not exceeding van or waggon prices; he was a coach proprietor; but he could not fulfil his engagement, his conveyances running only a short distance on the road, and the parties beyond were under no control; and we had constant complaints from the parties that the charge, instead of being less, was greater, and therefore we were obliged to resort back to the old mode of sending them by 'the cheapest and the most direct conveyance,' the same as any merchant would. Within the last eighteen months I have arranged to forward a large proportion of the stores by Pickford's canal boats, which is by far the cheapest mode of inland conveyance: at one time there was an objection to sending them in that way in consequence of the time occupied; but we have adopted the practice of furnishing a quarter's stores in advance; so that it is not an object generally to have them arrive at a particular moment, because they have always stores to go on for the quarter.

Can you say the rate that Pickford charges you by the mile or the ton?—It varies from about 1*s.* 6*d.* to 5*s.* per cwt., according to the distance; short distances, such as Leighton, and long distances as Manchester and Leeds; they vary accordingly.

The lowest is 1*s.* 6*d.*?—Yes; as far as my recollection serves me; but that low charge only applies to a very few.

Do you know the charge to Liverpool?—Yes; it is 4*s.* 6*d.* per cwt.

How do you send them to Scotland?—By smack generally; when the case is urgent we send them by steam or coach.

Do you find that the smacks carry them pretty regularly?—Yes; except at particular seasons: we cannot always trust to them when we are sending papers that require expedition, for instance, for new traders.

How do you send to Ireland?—Invariably by steam; I mean large parcels; the small parcels we send by coach: we have an agent in Dublin.

Who is that agent?—Messrs. Elliott and Co.

Are you not aware there are regular sailing vessels that carry much lower than the steam vessels between Dublin and London?—I am not aware of it. I think we pay 1*s.* a square foot by the steam; our parcels are generally 3*s.* 6*d.* each by that conveyance.

Are you not aware there is an established company for sailing vessels that discharge their business with a great deal of regularity?—I was not.

In sending to Dublin by coach, now, do you send by Liverpool or Holyhead?—Holyhead.

Do you know Mr. Elliott's charge as agent?—As agent he charges 1*s.* 6*d.* for large packages, and 1*s.* for small, which includes his commission, booking, porterage, and any other incidental charges that he may be liable to in getting the stores from the steam-boats, and transmitting them by the proper conveyances to the interior.

Not the carriage into the interior?—No.

Have you ever put together and distinguished the charges you pay on a parcel going by coach; how much you pay for carriage from London to Holyhead, and how much from the arrival at Holyhead till the delivery to the party to receive it in Dublin?—No; the charge for a small parcel to Dublin is about 6*s.* 6*d.* by the coach.

What do you call a small parcel?—Any parcel not exceeding fourteen or fifteen pounds: we pay 7*s.* 10*d.* for all small parcels from Dublin to London, which includes 1*s.* for agency, and 4*d.* for porterage from the Swan with Two Necks.

From London to Holyhead, what is the lowest price you pay for a small parcel?—6*s.* 6*d.* to Dublin. I am not aware of the separate charge to Holyhead.

Is that by the mail?—I am not quite certain, I think not; it is by Chaplin's coach, from the Spread Eagle.

Have you ever inquired at other offices what the charges are?—Yes; there is another office, but it is Chaplin's now also; it was formerly Waterhouse's, and the charges were the same; they were arranged with the Messrs. Elliotts, subject at that time to the control of the Board.

It has not come under your knowledge that the regular charge for a small parcel by the Holyhead Mail to Dublin is 3*s.* 6*d.*?—No; decidedly not.

Do you know what is paid for carrying a parcel across the Channel?—No.

Or what is charged by the booking-office for shipping the parcel?—No; I do not.

Have you an account of the money paid annually for carrying parcels?—I can tell about the sum, it is 1,900*l.* per annum; that is, including cartage and porterage.

How do you obtain money for defraying the expenses of your office?—I apply, as necessity requires, specially to the Board for a definite sum, 300*l.*, which the Board has fixed as being the maximum amount. My request states the balance in hand, the truth of which is examined and certified by the general-accountants, who audit my accounts; the Board upon that make an order upon the Receiver-General to advance that sum.

What expenses have you to incur in your office?—The bulk of the expense is that of the carriage, porterage, and freight of the parcels.

You do not pay any bills for the instruments?—Some few bills, such as a few articles for the Board, newspapers, gazettes, or any law books or maps, and trifling incidental disbursements of that kind.

Not to a large amount?—No.

Could not they be supplied to the Board by the Stationery Office?—Every thing that can be supplied by the Stationery Office is supplied; but they will not supply articles of that description.

Not newspapers?—No.

What is the rule about supplying the Board with newspapers?—They have two daily papers, and the London Gazette.

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Has each Commissioner a newspaper?—No; they have but three daily newspapers for the Board and Secretary.

In the whole department?—Yes.

Any evening paper?—No; they have a Sunday paper, also an Irish and Scotch paper.

Who supplies you with the printed forms you send out?—We print for ourselves; we have our own printer, who also prints for other departments of Government.

It is done in your office?—At the Excise Office.

In your part of the office?—No; but immediately adjoining.

Describe the part of the premises where it is carried on, and who it is that superintends it?—It is carried on in Broad Street, attached to the Excise Office, and the superintendent is Mr. Menzies. I am not able to give the particulars of his establishment, as to the number of persons employed.

He is a regular printer?—Yes; he is the superintendent.

Is he an officer of the Board, or paid by the day?—He is engaged by the Board, at a salary; I believe it is now 250*l.* per annum; he has a very laborious employment. We not only print for ourselves, but for the Customs, Ordnance, and Post Office; and I think we are printing at a very low rate. I think it is conducted advantageously to the public.

You receive from Mr. Menzies all the printed papers that are sent out?—Yes; all for our own use. I give him orders to print such articles as I may require, and he furnishes them.

Where does he get paper?—Through me, of the Stationery Office.

How many clerks has he under him?—He has no clerks; I have one with me temporarily, who is doing a clerk's business; the printer has a person who is a warehouseman, who also acts as a clerk.

Does he hire the workmen?—No; they are all engaged by the Board; he has no authority himself; they are paid at certain salaries.

How many are there?—I really can hardly tell you, I would rather not hazard a guess; for although I have a partial superintendence, it does not affect the internal management. We had five printing machines and a steam-engine; we have had another machine added lately, in consequence of the additional business.

The permits are printed by him?—Yes; that is the original printing of the Excise; that was the printing that always really belonged to the Excise.

From that grew up the extension of it?—Yes; we are printing now, taking every description of paper, at about 2*s.* 3*d.* per ream.

For printing?—Yes; on the average 2*s.* 2¾*d.*, I think, is the actual amount.

You find you can do it for that?—Yes; upon a fair estimate that has been made of it, and that embraces a quantity of about 15,000 reams per annum.

Have you any officiators or extra clerks?—Yes.

How many?—I have only one at present; I have occasionally more. I will shortly explain the necessity for it. Upon the transfer of the business from Ireland and Scotland, it imposed a very large addition to the labour of my department, and from 1830, up to the present time, I take some credit to myself, that by rigid economy I have been enabled to do that for about 160*l.* per annum, which in those two countries originally cost Government upwards of 1,290*l.* per annum, and even upon a revised scale 1,000*l.* per annum, viz. 720*l.* per annum for Ireland, and 280*l.* per annum for Scotland, including in those abolished establishments two store-keepers, one at 300*l.* and one at 200*l.* per annum, whose duties I now perform, and hitherto without any extra remuneration for the great addition which has thus been made to my labour and responsibility: as regards the clerks, the trifling addition thus made to their small salaries has operated as a spur to their exertions, and beneficially to the service, the annual expense being so small compared with the former charge for this branch of duty.

Did the Excise print in Scotland and Ireland?—No; they were supplied by patentees, Sir Abraham Bradley King, in Ireland, and Sir D. Hunter Blair and Co. in Scotland, both of whose interests in their respective patents have been purchased by Government.

What is the state of the King's patent now?—It is quite extinct now; there is a certain allowance from Government, which, as respects Sir A. B. King, you find in the miscellaneous estimates.

You are totally free now from any control of that kind?—Quite so.

In the case of Scotland, how is it?—In the case of Scotland, since the year 1833, that is now quite free; the Scotch business was transferred here in the latter part of 1833; the mode in which the arrangement has been made with the patentee in Scotland, is to pay him a certain per-centage upon the value of the future issues, therefore each department is called upon, through the Stationery Office, half yearly, for an account of all stores that have been furnished during that time for their use in Scotland; upon these the amount of his compensation is calculated for the surrender of his patent for the remainder of the term.

How long was the term?—I think it was about eight years.

Do you know how much has been paid to him under that compensation?—No, I do not; it is quite a recent arrangement; there has been only one twelvemonth's account furnished hitherto.

You supply Scotland and Ireland now with paper you get from the Stationery Office?—Yes.

Have you ever been applied to to obtain your paper in Ireland and Scotland?—No; that would be with the Stationery Office; we have nothing to do with buying the paper, we merely apply to them. I believe the subject was introduced to the notice of Government,

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and a degree of soreness felt, on the part of the Irish paper-makers or stationers, that they had not had a fair proportion of the business; but I am only speaking of it in the way in which other persons might have learnt it, from the observations in the house; but it is entirely under the control of Mr. Church, of the Stationery Office, but who, I believe, shewed that the dealing was not exclusive.

How was it conducted in Ireland before the change?—The paper was supplied by the patentee.

Can you state the difference to the public by the alteration?—It has proved a great saving, but I can give no definite information; all those patentees were paid very largely indeed; we can tell, from the articles supplied, which were unnecessarily expensive. It is very well known we go rather too near the wind; the quality is so very low, and unexpensive, with regard to the bulk of our paper. My principle is to get that quality which is just sufficient for the purpose, and no better.

That is universal throughout your department?—Yes; in every thing.

In the office in London is it the rule to supply the paper upon that plan of economy to the other offices, the Accountant's Office for instance?—The allowances are exceedingly moderate; personal allowances have been subject to very considerable curtailment, and cannot be said to be more than just sufficient, both as regards quantity as well as quality, the articles being chiefly supplied I believe by contract: as a necessary consequence, they are generally found to deteriorate in quality rather too much. I am afraid the parties tendering to supply any article, although there is a sample, induces a gradual deterioration, of which we frequently have cause to complain, particularly as regards paper.

That is probably owing to your running the price rather too low?—I presume the lowest tender is accepted, unless there is anything against the party to lead the Stationery Office to suppose he cannot fulfil his contract.

Is not the practice of taking the lowest price objectionable?—Yes; it is in some instances. I do not know for certain that Mr. Church follows that rule; in some offices they do not bind themselves to take the lowest.

Do you know that it is sometimes the case now in most large public works, that they depart from the rule of taking the lowest tender?—I do not; I know with regard to printing as well as binding, the printing more particularly, it has been attended with injurious consequences to the parties.

State the particulars?—There is a certain scale of prices, which is fixed by the Stationery Office, upon which the parties bid; the lowest upon the scale, as a per-centage of reduction, would be the party taken as the successful bidder. I believe that perhaps one per cent. has been known to turn the scale in favour of the party who thereby gets the contract; it is, I think, for four years; that was the limit of the time: one loses it by another coming in and bidding one per cent. under him: it is fair as far as regards competition, but very ruinous to the party thrown out.

And probably to the public?—I do not think there is so much danger in the printing, in regard to the paper. I know that the Stationery Office carries it to the extreme length of saving.

Have you had an opportunity of knowing the sort of paper used in other public offices by the officers and clerks?—I can only judge of the printing that comes under me from the Customs, and other departments; we find they often want a quality of paper for their forms that we cannot always supply them with. I have always given the printer a direction to do the same with them as ourselves, viz. where he found there was a printed form on an unnecessary good paper, to suggest to the parties whether a second paper would not answer the purpose: but what we do with our own department, we can only suggest to others; in some cases they agree to it; in others they say it is necessary they should have paper according to the sample; and it sometimes occurs we cannot get it from the Stationery Office to suit, as respects quality, colour, and size.

In fact, you print for the Custom House and Ordnance?—Yes, and the Post Office; we are their printers; they apply to us for all the print that they require.

You have explained to us that the quality of the paper supplied for the personal use of the officers in Broad Street is of a very moderate description?—Yes.

Do you know what sort of paper is supplied at the other public offices in London?—No, I cannot say that I do of my own knowledge; the quantity supplied to a clerk is fifty pens per quarter, two quires of foolscap, one quire of pot, (an inferior quality of paper,) and a quire of blotting-paper; that is a fair average of what the allowances are to clerks, fifty pens, three quires of official paper, a quire of blotting, and a pencil.

That is for their official use?—Yes; in the discharge of their respective duties.

Is wax used as preferable to wafers?—We do furnish both; we used to furnish wafers in the country, but there was an objection; it was only to the general accountants and superior officers we furnished wax; wafers are still furnished to the clerks.

In point of utility, is the wafer as good as wax?—I think it is generally better.

Would there be any objection to introduce, generally, the use of wafers instead of wax?—Until lately the introduction has been very general; wax was the exception; but there have been complaints from the country that the wafers have been crushed in the carriage; and the Board allowed a small portion of wax, four sticks, in lieu of a quarter of a pound of wafers annually.

Could not that be avoided by proper packing?—Only by having tin boxes.

Suppose a shopkeeper, three or four hundred miles from London, ordered his agent in London to send down five or six pounds of wafers; would there be any difficulty in it?—None.

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Would there be any objection to them?—I suggested that the officers should purchase their own, it was so trifling an article of consumption.

Both?—No, the wafers; as they were found crushed.

Take the Secretary's Office, where there is a great deal of correspondence; does he use wax?—I think wax is most generally used in the Secretary's Office.

There is a considerable consumption there of wax?—Yes; it is considerable, but it is a very cheap article.

Supposing a packet has four or five seals to it?—I do not think wafers would answer the purpose; I do not think they could be made use of; if you do not keep them under pressure till they are dry, the packets would be liable to burst open.

Would not that depend on the sort of envelope?—For ordinary purposes a wafer would be as good; but not for the large packets, which are often sent from the office.

If the envelope was made upon the French plan and fastened at a point, could not they by enlarging the wafer make it secure?—Yes; no doubt of it; a great deal of the practice in the using of wax arises from fashion.

Have the Commissioners any extra allowance of stationery each for themselves?—Yes; they have each a fixed allowance for what may be considered as for official use at their residences.

Is it in money or stationery?—They have it as they please; I sometimes procure it for them, or they procure it themselves.

What is the amount of the allowance?—The amount of the allowance is 29*l.* 16*s.* per annum.

For each?—Yes; and the Secretary.

Is the business of your office regular throughout the year, or is it more at some times than others?—There is now no cessation of business whatever; it is an office, I may say, of very great manual labour from one year's end to the other, particularly since the transfer of the Irish and Scotch business here. There used in my time to be considerable intervals; now we have hardly time to get out one set of stores, and to take and check the stock, &c. (which is done quarterly), before the period arrives for recommencing our labours.

Though you issue the stores quarterly, the quarters do not all end the same day?—They all end at the usual Government quarters.

Does not the supply in this way at four periods of the year cause a great deal of business at particular times more than others?—The business of issuing stores being nearly continuous, the principal pressure occurs at the commencement and about the middle of each quarter, when the bulk of the parcels, containing the old survey books, duty charge, vouchers and accounts, are in course of arrival from every part of the United Kingdom.

You are able to say that the clerks who belong to your office are regularly, and properly, and fully occupied?—Yes; they are fully employed; there is very little cessation indeed.

You are continually preparing?—Yes; we generally commence issuing the Irish and Scotch stores; as soon as they are completed we commence upon our English country Supervisors' stores, or London (whichever we may consider best): when those are sent off they are succeeded by the stores for the Collectors, after which the remaining stock is minutely taken and checked by the different clerks who have it under their charge; we are then prepared to receive such new stores as are required, and have been ordered for the use of the succeeding quarter, and by the time they are in, it is necessary to recommence; so that there is little or no interval, the business of one quarter following so close upon the heels of another; and when I state that we receive and issue between 13,000 and 14,000 parcels and letters per annum, it will shew, although imperfectly, something as to the bulk of the labour of the department.

We see in the finance account that there is an item for printing permits and paper labels of 3,589*l.*; does that include the whole expense of the printing-office?—Yes; that amount, which on reference to the finance account will be found to be for printing, *including* permits and paper labels, embraces the whole expense of printing of every description for that year. The printing of permits and paper labels is the original and legitimate printing of the office; and as, till very recently, two-fifths of the machinery, and all other labour, together with the necessary materials, was employed and used on this branch of the work, consequently that is the proportion which it bears of the whole expense.

[See pages 46, 47, 48 of the Report for a considerable portion of Mr. Johnson's evidence, which is, consequently, omitted here.]

Was it a matter of regular occurrence before that period?—No; every book and document is examined each quarter by the general-accountant; the whole of the items for forming and making up the accounts of the receipts and issues are carefully checked and examined by the general-accountant, all except the actual taking of the stock, which is done, as before explained, by the clerks in the office; this book shews the mode in which the accounts are made out.

Your books and accounts of the stock are examined?—Yes; with the original documents. The foundation of our accounts of issues is the actual acknowledgment of the parties receiving the stores.

Your accounts of stock are examined with those vouchers?—Yes.

But the accountants do not examine the stock on hand?—No; they do not.

It appears that there are fifty-four books kept in the department; could not you condense them a little?—I have since dispensed with some of them; the number retained is only just so far as they facilitate the business, and are absolutely requisite; many of those called books are little better than mere memorandum books. Ours is more a place of manual labour than fine book-keeping. We use just what is necessary, and no more; there are

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locks supplied by us as well; they are employed for securing the different vessels and utensils used by distillers, manufacturers, and traders, the issue and management of which are attended with considerable trouble and labour.

Is there one person from whom you obtain them?—Yes.

The same person who supplies the gauging rods?—No; from a locksmith; it is a very peculiar lock.

What is the name?—Andrew Gottlieb.

Mr. Menzies is the superintendent of the printing?—Yes.

You consider that charge in the finance account of 3,589*l.* to include all the expenses of the printing-office that are chargeable to the Excise?—Yes; including the paper for permits and labels; but it is a point upon which I am not very conversant, that is, the charge. I had this memorandum merely for the purpose of refreshing my memory, so far as regards the average estimate of the charge per ream at which this work was done.

Have you any control over the printing-office?—Yes, so far as this: the printer cannot be supplied with any plain paper but through me. I take an account of the stock in the office, and make up the account of his receipts, issues, and stock on hand; this work is at present in its infancy, having but recently been commenced.

You consider it more economical?—Yes. I think it cannot be done better; I had my doubts at a former period, but I think it is done as low or lower than it can be done elsewhere: but the very great outlay would make it questionable perhaps as to the propriety of shifting it; but I do not think it is required to have recourse to that as an inducement for its being retained. I think it is done extraordinarily low, and affords great facilities to the business of the office. WILLIAM JOHNSON, Storekeeper.

APPENDIX No. 84.

1st August, 1835.

Mr. *Joshua Emerson* called in and examined.

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Mr. Joshua Emerson, 1st August, 1835.

WHAT situation do you hold in the Excise Office?—First assistant clerk of the diaries.

How long have you held that office?—Seventeen years.

Were you in the service of the Excise before?—Yes; I was Supervisor. I have been above forty years in the service of the Excise.

Are the officers of the Diary Office appointed by the Board?—Yes; they all come from Supervisors; they would not understand the nature of the diaries if they did not.

What is the business of the office?—I have made out a little sketch; it is so numerous that I could not explain it: these are the heads of what they have to do.

[*The Witness delivered in the following Paper.*]

Business to be performed in the Diary Office.

To receive and register all diaries from fifty-five collections in the country, and also from the London establishment, eight times in every year.

To prepare and examine the said diaries, to lay before the honourable Board for their perusal.

To record the diaries when returned, and to enter all censures ordered by the honourable Board in a book, provided for that purpose.

To make out, copy, and record reprimands, admonitions, and cautions, ordered by the honourable Board, against supervisors, officers, supernumeraries, assistants, and expectants, and to forward the same to the respective collections.

To write letters, and copy them, to collectors and supervisors on diary business when directed by the honourable Board.

To enter in the ledgers an account of all collectors, supervisors, officers, and others, who are removed from one station to another; also their deaths, discharges, relinquishments, restorations, and rejections.

To furnish the Secretary with the official character of all supervisors and officers who petition for promotion; and also all those who have failed in the due performance of their duty.

A similar account for non-performance of duty required from the Correspondent's Office.

To furnish the Surveying-general-examiners with the ages, families, and time employed, of all supervisors and officers whose books are ordered to be examined for promotion.

To enter an account in the ledgers of all collectors, supervisors, officers, supernumeraries, assistants, and expectants, who are indisposed, or absent from duty, or other causes.

To copy the Board's minutes every week in a book provided for that purpose, and many other duties in the station, which it is almost impossible to describe.

The Supervisors and Surveyors keep diaries in the country?—They make diaries, and report the performances of the officers to the Board, and the Board look them over every round; we have them eight times a year.

At the end of every round?—Yes.

Those diaries are entered in your office?—Yes; as soon as they come in we enter them in a book, and examine them, and put them in order to lay them before the Board.

That is, to take the opinion of the Board on the different points reported?—They are laid before the Board at the time of reading, and then they order what is to be done: if there is any censure, or if they are complained of very much, they are ordered to be

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censured, and according to the nature of the complaint the Board reprimands, admonishes, or cautions.

Those diaries sent up to you record every thing belonging to the conduct of every officer in the employment of the Excise?—Yes.

The Collectors see those diaries?—They write their remarks upon the officers.

The diary of the Supervisor is submitted to the Collector?—The collector receives it; he goes his round to collect, and as soon as the Supervisor meets with him, he presents the diary to the collector, and then the collector examines it fully: as to the supervisor's days' works, and the officers', and the complaints made of the officers' conduct, he makes his remarks; and when the Commissioners see it, they are enabled to order censure if there are any omissions or errors; or if there are any complaints, they examine them, but they are very particular in reading them.

Your office makes reports to the Board upon those diaries?—Yes; if we observe anything that is wrong: and I myself yesterday sent one in particularly; the officer had been absent from his duty four days, and I thought it was necessary to lay it before the Board for their immediate inspection or perusal.

You make a special report upon anything that appears to you to be particularly wrong?—Yes; point it out to the Commissioners.

You enter at your leisure an account of the removals and deaths, discharges and relinquishments, reducements, rejections, &c.?—Yes; all those things.

Is not that also done by the Clerk of the Securities?—Not as we do it, that I know of; I never refer to their books particularly, but we have so much to do, we have to satisfy not only the Commissioners, and the Secretary, and the Correspondent, but all the Surveying-general-examiners anything they want, they come to us.

For information?—Yes.

If the Clerk of the Securities keeps the same account, they might go to him?—Yes; but the Clerk of Securities keeping a remove-book would be of no use to us, we could do nothing without it; we have such multifarious questions to answer, that we could not do it: now I have pointed out some of those deficiencies that would arise if we did not keep a remove-book. If a remove-book is dispensed with, the following impediments will arise: we cannot back the diaries, not knowing where to find the officers, they being continually removing from one station to another, nor could we find what censures are standing against them; we cannot execute the Board's commands on the diaries when Supervisors, officers, &c. are called on to answer their complaints, not knowing where to find them; we cannot send off the Board's censures to the officers, they being continually removing; we cannot furnish the Board, Secretary, Correspondent, nor the Surveying-general-examiners with official characters that are continually being called for; we cannot post the account of officers, &c. indisposed or absent from duty, or other causes, on account of their continually removing.

Are you under the Secretary?—No; not at all.

Do you communicate with the Board itself, or through any other office?—To the Board itself.

How do you get knowledge of the removals?—We have a minute-book every week; we get it on Saturday.

From whom?—From the Security Office; they copy the minutes from the Secretary's book, and we get their book and copy it into ours.

At first the account of the removals is in the Secretary's Office; then it is copied and kept again in the Security Office; then they supply you with all the information you have with regard to removals?—We take it from their minute-book, and it has been done so ever since I have been in the office, and I suppose for many years before.

You have a register of all the persons employed?—Yes; every person.

When removed, and the different stations?—Yes.

And the promotions?—Yes; we have them arranged in the collections, taking them alphabetically.

You get all this information about the removals from the Security Office?—Yes; from their minute-book only.

Are the removals you allude to here the discharges?—The removals from one part to another; they are removed every four years and sometimes oftener; they are continually removing. I did not know what you might want; those things I pointed out might be useful.

Every thing relating to the officers as to their conduct, as to the stations, as to their promotions and removals, and every thing else, is to be found in your office?—Yes; every thing of that sort; we copy it every week and keep a regular account; and we have a method of shewing a man removed from one place to another; we can follow him for forty years or more if required.

They are all examined by the Surveying-general-examiners?—That is in London; the diaries are not examined by them, except the Board find anything that requires it.

Who is it that examines the diaries?—We examine the diaries.

Do not they examine them?—No; we have the whole business to ourselves: first of all, we see that every man's name mentioned inside the diary be entered on the back; and if there are any censures I put them on the back, and that is my business; and after that, I examine them as much as I can, together with making out all official characters. I could not do it without having the remove book; I could not see what censure there was without having it by me: but I could not describe it all; I do not think any of us could describe it. Mr. Turner is away on leave.

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What are the country examiners; what officers are they?—They come from divisions; they are employed in the office to prepare them, as it were, for supervisors; they are sent off to officiate, and when they are in the office they examine the books and accounts for characters.

You examine those books also; could not you give the information that they are employed in obtaining?—No; we do not examine the books; the books are one thing, and the diaries are quite another thing.

Is not reference made to those country examiners when the examination is made for the promotion of an officer?—Yes; the books are examined by them, and then the general-examiners report the character upon the examination of those books, and after that they apply to us for the official character of that man.

What books are those which you have mentioned that the examiners examine?—They are the country officers' survey books, when they go on survey at public-houses, maltsters, &c.

The original books?—Yes.

Besides the books kept in your office, which are the diaries there is a further examination by different officers of the survey books?—Yes; but our books relate to nothing more than what stands against them, such as censures that might be ordered by the Board: the Board have a very good method to keep subordination and discipline; for if a man has three reprimands and an admonition is ordered, then his character is ordered out, and upon that it is seen what it is; and if it is a bad character he is reduced, so that it makes a man very careful; the discipline of the Excise is very well organized.

The diary has nothing to do with the book of survey?—No, it is altogether different. I have been supervisor, and when I go to the officer I examine his books; if there is any complaint against him I take it out into my little diary book, and then from that diary book into the diary sent up to the Board.

But the entries in the diary book are made from a reference to the survey book?—Yes.

So that if anything is wrong in the survey book, it would be shewn in the diary book?—Yes.

Therefore the diary book is in itself sufficient evidence of the conduct of every officer?—Yes; that is the summing up of the complaints: for instance, if I went to survey with an officer, he perhaps has cast his gauge ten bushels too little, or ten bushels too much; if I do not choose to let him put it to rights, which it would not be right to do, I report it in my diary book, and when I make out my diary book I put it in.

The error will appear in the diary book?—Yes.

It is also noted by the Collector in the survey book?—The Collector makes his observation; he says this officer has not been careful enough, or it is a slip of the pen; or if he had been a careful officer it would not have occurred; or whatever he finds necessary to write. I intended to have brought a diary with me, and that is the only thing I have missed doing.

What sort of a book is the diary book?—It is nothing more than a book made from large demy writing-paper; we have a small diary book, covered with sheep-skin, that we enter our remarks in, and we make our diary from it.

What is the nature of the remarks; or how do you make them?—If I went to a survey with an officer and found anything wrong, if he had neglected or had not made so many surveys as he ought to do, or if he had not surveyed at such times as he ought, or had cast his gauges wrong, or made wrong calculations, I put him into the diary for it.

You do not record in your office anything that takes place in the London districts?—Yes, we have the London diaries too; I thought you would wish to know something about the London business; and there is the Scotch and Irish business at our office too. I just made out this to let you see the number of collections.

Read it?—Collections in England and Wales 55; country districts 336; London general-surveyors 9; districts in town 51; hop districts 31; total number of diaries for the year, 3047.

Tell us how you manage the London district; is that done in the same way?—Yes; exactly the same as the country are done.

Do you record the particulars through the whole of the London establishment?—Yes; we have them all.

Is there any office in London that is made use of especially for the London district, in regard to those matters that come before your office?—It is all managed in the same way as the country is.

And all by your office?—Yes; I assure you we are very busy; they are all supervisors, or else they could not be eligible for the Diary Office; but it requires great exertion; they have not a moment to spare.

The business could not be done unless the person selected were thoroughly well acquainted with the Excise regulations and practice?—I can assure you of that, that they could not do it; it requires a man to have been a Supervisor in order that he may be able to judge on the business.

How do you bring the diaries before the Board?—When they are prepared, they are taken down and placed before every Commissioner; each Commissioner has a number of the diaries.

Do you go before the Board every day?—Yes, pretty much so; for with the Scotch and Irish there are more diaries than they used to have, and they keep reading almost constantly.

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Are they divided?—Yes; Mr. Turner carries down five to each Commissioner, Saturdays and Mondays excepted.

Is that five diary books?—Yes.

What takes place upon that?—The Commissioner examines it, and writes upon it, 'examined such a day;' then he says, 'caution, admonish, or reprimand such a one,' or 'order' such a one 'to be more careful.'

That is, the clerk calls his attention to the particular point?—The Commissioner reads it.

Does the clerk call his attention to the diary, or does the Commissioner read it?—They read them; they do not call their attention to the report, except there is something very particular sent down to be read.

The Commissioners read the diaries?—Yes; they read them very particularly. The Chairman does not read any.

Have you any extra clerks or officiators in your office?—We have not when we have our number full; but there used to be one for Scotland, and two for Ireland; but now we make shift to do it with two for Scotland and Ireland, and make a saving upon it.

You have only two clerks?—Yes; and we make shift to do it: if you would wish to know about the Scotch and Irish, I have got the number of collections and districts.

What books are kept in your office?—I have put down the chief books; they are the remove book 01, index 01, absent time 02, minute 01, for copying censure 02: small books, and for diaries delivered, one for diaries sent to the Board to be read, one for recording Board's orders after being read, with some few other small books of minor consideration. The keeping an account of the absent time of the officers is a very great job, and has been laid to us lately to do: when the officers are absent, being sick or from any other cause, we keep an account of it.

Do you keep the particulars of the whole of the London establishment?—Yes.

You examine the diaries of those persons?—Yes.

You have no other business in your office but to receive the diaries from the country, and the laying them before the Board, and keeping an account of the removal of the officers?—Yes; and making out the censures, and making out petitions.

You receive the petitions?—Yes.

What petitions?—All sorts of petitions to the Board, to make out the character of the officers.

You receive petitions from the officers?—The Board send them to us to be booked for their official characters in all cases: we furnish the Surveying-general-examiners with all diaries wanted, when the supervisors' and officers' books and business are ordered by the honourable Board to be examined for promotion or otherwise.

In all cases of a petition for promotion, there is a reference to you by the Board of the petition?—If a person petitions to get into the Excise, they send the petition to us; if his father was in the Excise, to make out his father's character, as well as petitions for promotion, and when they are discharged for restoration. Here is the number I made out last year:—'Petitions for collectors or generals 10, for examiners 69, for divisions 131, for restorations 89, for official characters 364, total 663; with others not included in this.' But I have made out many more which I never accounted for; they come in in a hurry and get them, and then they are gone, and I forget them.

Are you the officer that has the whole of the care about those petitions?—Yes; I make out the whole of the official characters; but if I was not in, some one else would do it, but I do it in general.

Does it take you a long time to copy the answer that the petition requires?—It will take me several minutes, from a quarter to half an hour.

What do you do with them?—In the first place I take his name, age, and family from the diaries; and then if it is an official character, I generally have six remove-books by me, and trace every one of them back as far as he comes in, and see what he has done amiss; and that I state in the character, and that takes me a deal of time, for the books are weighty.

The books are so kept, that in the time necessary for opening them you are able to find the information you want?—Yes; I can go from the present book, I can trace back to the next book, and so on to the first of his coming in, and then I see to a day how long he has been employed.

And every thing he has done, or omitted to do?—Yes; I can assure you that it is done with the greatest exactness and punctuality, and cannot be done better.

Beginning with the Supervisor in the country and the Collector, and going through your office, the whole thing is very correctly done?—Very correctly.

Are there any complaints ever made by the officers of the reports made upon their conduct in those diaries sent up from the country?—They do sometimes; they are apt to kick against the Supervisor, but it is the natural course; for if the Supervisor has got a bad officer, and he will compel him to do his duty, he is sure to fly in his face, and kick at it.

Taking the quarter round, does the diary, sent up to you, ever contain many cases of misconduct?—There are complaints in every diary; and I am sensible if the Supervisor does his duty there will be complaints in every diary.

Then you find, generally speaking, there are complaints?—Yes.

These are just such complaints as shew that the supervisor is doing his duty?—If an officer makes a complaint against a supervisor, it shews that the supervisor generally is doing his duty, in compelling the officer to do his duty. I have suffered very much in that way. I was supervisor at North Shields; there was a man, a very bad fellow, and I reported him

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when he did not do his duty; the Collector and one of the Surveying-general-examiners removed me very undeservedly, for nothing more than having compelled the officer to do his duty, to keep him to his duty,—for nothing else; they removed me to another district; but, however, the officer did not get much, for the next place he went to he was discharged, not to be employed any more, for being in collusion with a tanner; so that I am sure if a Supervisor endeavours to keep an officer to his duty, he will find fault, and some times get the better of him; from the Surveying-general-examiners, and one thing and another, they have to pass through several hands. I believe the Commissioners wish to do what is right.

You are able to judge from these diaries how the officers discharge their duty in different parts of the country; do you find there are many complaints against the officers in Ireland?—I do not think they do their duty so well there.

You find there are more complaints?—Yes; from what I have learned they have been used to more lenity than they should have had: but I do not consider myself a competent judge of the Irish business, never having been there.

You have continual removals from England to Ireland, and England to Scotland?—Yes; they remove them in a constant course.

But you find that the same officers will act differently in Ireland to what they do in England?—I cannot say that exactly; but I think the Irish officers have had too much latitude.

Under the old system?—Yes.

There are many of these officers still employed in the Excise that belonged to the Irish department before the breaking up of the Boards?—I do not know indeed; I suppose there are some.

But should you say, generally speaking, from your experience of the general character and conduct of the Excise officers employed in surveys, that it has improved?—I think it has; I think that the system that is used now could not be well better: there is every endeavour used to keep the officers to their duty.

And, generally speaking, is there better moral conduct and practice among the officers themselves, in regard to the discharge of their duty, than there might have been some ten or fifteen years ago?—I cannot speak to that exactly; but the business of the Excise was always executed in a very strict way.

In the time of Mr. Pitt it was considered to be the best department concerned in collecting the revenue?—I think it was as well managed then as at any time; and I think it is as well managed now.

Have you any suggestion you wish to make?—No; I have nothing more to say than that I think the Diary Office is very well conducted; it is a very useful office, for it is like a key to the whole, and it would be only a secondary consideration for me to want the Diary Office continuing. I cannot, from age and infirmities, be there long; and if it was done away with, it would never be done for the same money again.

What have you a year?—150*l.* a year; I never had more. I was Supervisor when the salary was 140*l.*; now I have 150*l.*, and I shall never be likely to get any more.

Has that been always the salary of your office?—It never was any higher in my place; we all come from supervisors.

What is the salary of the Supervisor?—200*l.*

JOSHUA EMERSON,
First Assistant Clerk of Diaries.

APPENDIX No. 85.

6th August, 1835.

Mr. *John Gowland* called in and examined.

No. 85.
Mr. John Gowland, 6th August, 1835.

YOU are one of the accountants for fines in the Excise?—I am acting first clerk.

And the head of that branch is Mr. Gillio?—Yes.

How long has he been in the office?—Only a few months as general-accountant for fines.

How long have you been first clerk?—A very short time.

Have you been long in the office?—Yes; upwards of twenty-seven years, a great part of that time (at different periods) in the English Fine Office; but I have been more particularly since November last in the Irish Office.

Are the fines managed separately for England, Ireland, and Scotland?—Yes; so far as respects the accounts.

Is there an accountant for each?—Not now; there used formerly to be a separate department for each, but the Board are now trying to consolidate the three.

How long has that attempt been made?—Since November, at the death of Mr. Steele.

What are the duties of the office?—To enter all orders for informations, and proceedings for offences against the revenue laws, and in fact every particular connected with fines and forfeitures. The custody of goods seized belongs to the warehouse-keeper.

You enter the accounts of goods seized?—We do.

As well as the amount of the fines?—Yes; the amount of the fines and the expenses applicable to each case.

How is the produce of the fines applied?—After the deduction of the expenses, the net proceeds are divided between the informer and the King.

Who receives the fines?—The Receiver-General.

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Mr. John Gowland,
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All fines?—All fines paid in London.

Do fines include all penalties?—Yes.

And compromises?—Yes.

The fines mean penalties, in fact, payable by traders?—Yes; penalties for breach of the revenue laws.

Does the Receiver-General enter his receipts of fines regularly in his accounts of the Excise returns as part of the annual income?—No, he does not; only the King's share is applied to the general statement of the income of the year as soon as ascertained. As for example: on the recovery of a fine it is paid into the hands of the Receiver-General. A quarterly statement is made out shewing the total amount of fines recovered; the deductions arising from law costs and other expenses; the amount payable to the informer, and His Majesty's share. This statement, on receiving the sanction of the Commissioners of Excise, is the authority to the Receiver-General for the payment of the several claimants and of the King's share into the Exchequer.

Who finds the materials for that?—The Solicitor furnishes the law costs, and the prosecuting officer the other expenses; that is, where the case is an Exchequer prosecution. In other cases of informations before magistrates it is furnished by the Collector.

What is the nature of the expenses that are deducted; are the expenses incurred by the Excise in prosecution?—In Exchequer prosecutions the Solicitor's law costs, and the expenses of witnesses.

Does the Receiver-General pay fines into the Bank in a separate way, or does he add it to the general revenue?—I believe he does; but I cannot speak positively.

You say every thing is sent to him in the first instance?—Yes.

Paid to him?—Yes; he is similar to a banker; he knows nothing of the transactions. He receives on our order, and pays on our giving checks to account for the amount.

You draw upon him, then?—Yes; that is to say we give checks to the claimants. The produce of the goods sold is paid in to the credit of the Exchequer. It is thus distinguished from the fines.

The other is paid to the account of the Receiver-General?—Yes; perhaps the balance is 800*l.* or 900*l.* It may differ of course from circumstances.

Who receives the fines from the parties; who pay them?—In Exchequer cases the party generally comes. We make out a paper of the amount to be paid, which is taken to the Receiver-General, who receives the money; the amount is then entered by the Comptroller, who with the Accountant is a check upon the Receiver-General. I should have observed, that penalties given in the summary court are recovered by the messengers, and immediately paid to the Receiver-General after being noted in our office.

Does the Receiver-General pay all that he receives on account of fines to the general account of the Bank, or to some other account of his own?—No; not to his own private account, but to a separate public account; I cannot speak positively. Some years since, the produce of goods was always kept in the hands of the Receiver-General; I believe he paid it into the Bank; but it is what we distinguished as not having been paid to the revenue; it amounted to 40,000*l.* or 50,000*l.*; it was considered too large a sum to remain idle, and was ordered by the Commissioners to be paid into the Exchequer.

When was that change made?—I should think it might be fifteen years since; but I cannot charge my memory.

Have you any account of the fines annually paid to the Receiver?—If I were allowed to look at a memorandum I could tell. [*The witness referred to a paper.*] Fines and forfeitures were about 22,200*l.* during the last year.

Were these for proceedings in the Exchequer?—They were for the Exchequer 2,730*l.*; summary court fines 574*l.*; the produce of re-distilled spirits 6,503*l.*; and sales of other goods 12,395*l.*

All connected with the London district?—Yes; the country receipt is a distinct account, the King's share only is remitted. It goes direct into the revenue, and the Receiver-General has no control over it.

Who receives fines in the country?—The Collectors.

Do they make any deductions?—They distribute the fines, and remit the King's share to the Receiver-General; but, as I observed, it is paid into the Exchequer immediately.

How is it in Scotland?—Just the same.

Then what necessity is there for a separate branch of account for Scotland?—There is not now. They are trying the experiment at the present time to see if they can make a combined establishment.

And the same in regard to Ireland?—Yes.

But up to this time there have been three separate account branches?—Yes; there were up to January.

How many clerks are there in the English branch office?—An accountant-general and eight clerks.

And how many in the Scotch?—That number includes the United Kingdom. By this new arrangement they have done with two clerks less.

Will your books be reduced?—They will very materially.

Will they be done more on the Irish system?—No; not upon the Irish system.

Are you acquainted with the way in which the Irish books were first kept?—In 1824 I was in Ireland with Lord George Seymour, before the transfer of the Irish revenue to England, and had an opportunity of seeing them.

From reference that we had, the books kept in the Irish branch were a great deal fewer than in the English or the Scotch branches?—Yes.

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Mr. John Gowland,
6th August, 1835.

You are aware of that?—I am aware of it; but at the same time there are many books set down on the English side which the Irish would not allow to be called books.

That is how you explain it; the books kept in the English fine department appear to be thirty-two?—Yes.

Is that so?—I think that may be about the number; but then we put down letter books and memorandum books; but that was not the case with the Irish, as they omitted such books. If you take the country part of the English department as a compare, it will appear we have no more books than the Irish; it is the London branch that take so many.

And will that number be still continued?—It must of necessity in London.

It will not be possible to reduce the number?—I think not materially, but I must observe they have been reduced since that list was made.

Well, how many are there now; how many were reduced?—About eighteen were discontinued. I do not think it is an improvement in all cases reducing the number of books; it creates confusion, and does not lessen labour.

How is it there must be so many more for the London district than for the others?—Because we act more as collectors.

So that you do the business of the Collectors in the country?—Yes, in some respects. We keep a register of all seized goods as a check against the warehouse-keeper, and make up the sales held by him, shewing in detail the produce of, and distribution to be made of, each seizure. We likewise make out a quarterly return of fines, shewing a similar distribution, and keep a check against the solicitor and the summary court.

But still you don't receive the money?—We don't receive money; but it is paid in through our office, and the amount agreed every day.

You are not strictly collectors?—We are not strictly collectors as far as the money goes; we never receive money. We act as a check upon the Solicitor and the Summary Court; for immediately a prosecution is ordered it is registered: then if the solicitor or any other officer were to withdraw that prosecution without the direction of the Board of Excise, we should be a check upon them, and should make them accountable for that order to prosecute.

Do you have a return of the prosecutions in your register?—We have the original statement to the Board; when an offence is committed the detecting officer sends the particulars to the Board, and they decide whether a prosecution shall take place in the Exchequer, or before magistrates: after the Board have decided, the papers are sent to us.

By the Secretary?—By the Correspondent or Secretary. In country cases the Correspondent; because he writes a letter to the Collector or Supervisor to inform him the results of the Board's determination.

Do you think you could carry the change into execution?—I think we shall be able to do it, but we have been very unfortunate in having several gentlemen ill; and it being still considered a branch of the rotation is in my opinion a very great hinderance.

Explain that?—The rotation is the system of promotion of the accountant's establishment, and is divided into classes at certain salaries; when I have got to the top of a class on the death or resignation of a party above me, I go on to another and take a different office.

So that you have been all your life acquainted with fines in the Accountant's Office, and from lapse of time you have been transferred to another branch?—I have.

Still remaining in the Accountant's Office?—Still being in the Accountant's Office.

Not transferred to any other branch?—No; not to any other branch except what is in rotation.

But you are still in the accountant's branch?—Yes.

So you have, as it appears, been transferred to another department?—Yes.

You are still in the Fines?—I am now, according to rotation, the accountant for bricks, paper, and glass duties.

Then you only remain with the Fines to put the things in order?—Yes; I am temporarily appointed to succeed Mr. Steele.

Is the rotation a system you consider attended with inconvenience?—I do.

On account of its taking you from duties which you best understand?—Yes; more particularly with this office; it matters not much whether the accountant for bricks leaves that duty and is made accountant for soap, there is so little difference in the mode of making up the accounts. It was supposed by going in rotation that persons would become acquainted with the business of each department; that was, I conceive, the intention: but it has not been borne out by experience: as the first General Accountant's Office, the Auction Office, and the Debenture Office, I have never been in, and I think I was fifteen years without seeing (I mean officially) a collector's account current. There were nine general accountants when I was a junior in the Fine Office, but not one out of the nine had ever been an accountant in that department; this, I think, will illustrate the inefficacy of the system.

What would you suggest; remaining constantly in the same branch, or a more frequent change?—No; I should think for such an office as the Fine Office that it ought to be a separate establishment, and I believe that is what the Commissioners intend to propose.

Still under the Accountant-General?—No; quite a separate establishment.

How far does the St. Katherine's distillery come under your branch?—We keep a check upon all spirits sent into the warehouse, the quantity distilled, and the quantity sold.

You have the control of the distillery?—We are a check upon the distiller.

And he accounts with you?—Yes; we keep a check against him for the quantity received, the quantity distilled, and the quantity sent out.

And the expenses incurred, are they not under your control?—Some; not all.

Under whose control are they?—Under a different branch of the office; we keep an account of the coopers' charges, distillers' wages, the freight of goods, and the expenses which are deducted from the proceeds of the spirits.

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Mr. John Gowland,
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And who has the management of the other expenses?—That is paid by the Receiver-General on an order from the Board.

Is the rotation system bad only as relates to the fine branch, and good as to others generally; as to the accountant branch, should it be kept there, or merely a change with respect to your branch?—I think the auction also, as far as I can judge; I never was in that department, but there is no similarity between the two departments.

You think that the auction and fine department differs from the duty?—I think so.

In short, the auction appears to be more in your way; do you mean that?—No; that is again quite separate.

You think the auction also should be excepted from the rotatory system?—I think so.

The auction, does it not require a knowledge of the subject?—I believe it requires a thorough knowledge of the several Acts of Parliament containing the exemptions of duty, which renders it difficult. Mr. Gillio, now the principal of the Fine Office, is better acquainted perhaps than any other man with the auctions, having spent the greater part of his life in that office.

How many general-accountants are there for England?—There are now only six, and one for Scotland, and one for Ireland.

Then Mr. Gillio is a general-accountant?—He is a general-accountant.

Is he the general-accountant who superintends the fines?—Yes; and if a vacancy occurred he would in all probability go then into the Auction Office, and become general-accountant for auctions.

JOHN GOWLAND,
Acting First Accountant for Fines and Forfeitures.

APPENDIX No. 86.

6th August, 1835.

Mr. *John Saunders* called in and examined.

No. 86.
Mr. John Saunders,
6th August, 1835.

WHAT is your office in the Excise?—I am Warehousekeeper of Seized Goods.

How long have you filled that office?—I have been there about eighteen years.

Is your appointment in the Board or in the Treasury?—In the Board.

Did you fill any office in the Excise before you were so appointed?—Yes; I was warehousekeeper of tea before that.

You were not surveying officer?—No.

You have two assistants?—I have.

Your salary is 136*l.* 10*s.*?—It is.

One assistant has 80*l.* a year, and another 78*l.*?—It is so.

Will you have the goodness to describe the duties of your office?—It is to receive all goods seized, within the Bills, by the laws of the Excise.

Within the limits of the chief office?—Yes; as well as goods sent from the country by order of the Commissioners to sell in town.

The port of London is not in your office?—No; that is entirely done away with, at least the warehousekeeper's department; but I receive all Exciseable articles seized by officers of Excise, Customs, and police in the port of London.

You have to keep accounts of all seizures, attend the weighing of them, measuring and gauging?—Yes.

And valuing such as are ordered for condemnation?—Yes.

Do you sell the goods?—I sell them after having prepared them for sale.

How do you sell them?—By public auction.

You receive compromise fines?—I receive fines ordered by the Board; small fines upon goods that are restored upon a small compromised fine.

How do you apply them?—Pay them over immediately to the Receiver.

Is there any other officer to check your receipts?—Yes; on the Board's order a pay paper is made out by the Register, which is carried to the Fine Office; there they check and enter it; then it goes to the Comptroller, and there they do the same; and then I go to the Receiver's Office and pay it in.

I want to know if there is any check upon your receipts of money, so as to shew that you pay all you have received?—Yes; both at the Fine Office and the Comptroller's.

That is upon your own statement of what you receive?—No.

Is there anybody present when you make a sale by auction except yourself?—Yes; the Clerk of the Fines, the Comptroller, the Receiver, and my first assistant.

Are they all present at the auction?—Yes; all present, sitting at the same table.

Are they required to make entries of the sales?—Yes; every one makes entry; we all take down the biddings, and the names of the purchasers, and we all read it afterwards.

How much in the course of a year do you receive in gross?—Very little; the compromised fines don't amount to above 2*l.* or 3*l.* at a time, and I never hold them in my hand more than a day.

The seizures of goods having been sold, who takes the money?—I have nothing to do with receiving the money for goods sold; when the purchasers come for the delivery of the goods, we make out a bill in our office of the amount of the different articles and the total amount; then the bill goes round to the Fine Office, it is then checked; it then

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No. 86.
Mr. John Saunders,
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goes to the Comptroller's, it is there checked; and then it goes to the Receiver, and the purchaser pays the money in.

The goods you sell by auction, what do they produce in the course of a year?—Why I hardly know; the variety is so great; but the amount is not much above £10,000 or £12,000.

What sort of things are they?—Such a variety I can hardly tell; principally private stills, and the utensils commonly belonging to them, and the spirits; a great variety of things which I can hardly enumerate.

Is there any tea?—Teas we have now done with; we have got a sale made up with a little tea, but it now comes in very small quantities.

If the supervising officer was to seize tea, would it be sent to you or to the Customs?—All teas seized under the regulation of the Excise are still sent to the warehouse.

Even though you had nothing to do with the receipt of the duty?—Just so.

How many pounds of tea are seized upon an average?—Do you mean now, or formerly?

Why formerly?—We used to have a large quantity, before the transfer, sent from the outports, as well as all that seized in town.

So that all that was seized by the Customs was sent before to you?—Yes.

And now you only have that seized in shops?—Merely that seized under irregularities of the Excise.

Would it not be better to send even that to the Customs; I suppose there are regular Customs sales for seized tea?—Not for tea alone.

But for all things?—Yes.

Do you see any objection to sending your seizures to the Customs for sale?—I don't know of any objection after it has been condemned.

Have you any other seizures; do you sell tobacco?—Only small quantities that come in under irregularities just similar to tea.

Under the survey?—Yes.

How much does that amount to?—The tobacco is very small; we have a little now; perhaps it does not amount to 200 lbs. altogether; we have large quantities of adulterated snuff brought, which, after condemnation, is destroyed.

Manufactured or unmanufactured?—Manufactured and leaf.

How often do your auctions take place?—Re-distilled spirit sales three times, and general sales twice a year; we used to have a great many more goods before the transfer of the different duties, and the different duties that have been taken off.

Are you at business every day in your office?—Every day during the office hours, and frequently longer, taking in and delivering goods.

What is done with the goods seized in the country; are they sent up to you?—They are sold in the country by a recent order of the Board, or else they used to be sent up.

Who conducts those sales now?—I believe the supervisor, principally in the small districts.

Is there not a saving upon the carriage of those goods?—Yes; I believe that was the motive of their being kept in the country.

Is the St. Katherine's distillery under your management?—No.

How long has that been established?—It has been established many years: it was at Vauxhall, and then it was brought down to St. Katherine's; it was at Vauxhall for some years.

It is for the purpose of re-distilling foreign spirits?—Yes; brandy and geneva.

Is that seized?—Yes, at the different outports; and then it is sent up to London to be run through the still, and then returned into vats, and when there is a sufficient quantity it is sold.

Is there a considerable quantity brought to London to undergo the process of distilling?—Yes.

What sort of spirit does this process make of it?—It is very good.

Is it as good as the original spirit?—Yes; and particularly the geneva, that is very good; the brandy is not quite so good; it is not equal to good French brandy; perhaps it is about the flavour of Spanish brandy.

How is it sold?—It is sold in puncheons, in large quantities, and invariably for exportation.

In what way do you sell it; by auction?—Yes; in the same manner as the other sales; this is a bill of a sale we have got now coming on. [*handing it in.*]

Is the geneva fit for use, or must it be rectified?—It is perfectly fit for use, and very good.

Is it like whisky, or is it flavoured?—The distiller flavours it, but not so much as he does the brandy; the geneva does not require it, it holds itself very well.

It is also flavoured by re-distillation?—Not equal to the brandy.

But whisky, I suppose you seize a good deal of that; you don't re-distil it?—There is a great quantity seized, and it is sold in the same state as it is seized.

This bill includes among other spirits foreign brandy?—Yes; a small quantity of foreign brandy that has been seized by irregularities.

Is that foreign brandy that has been re-distilled?—No; that merely comes out of publicans' stock in small seizures.

This bill does not seem to contain any item of re-distilled spirits?—I think I have another bill for that [*producing another bill*]; that is the bill for re-distilled spirits.

This is what has been seized by the Customs?—Yes; in smuggling tubs, half ankers, and those kind of packages.

How much a gallon will this re-distilled brandy bring?—It fetches from 2*s.* 2*d.* to 2*s.* 6*d.* or 2*s.* 8*d.* a gallon, according to the market.

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How much does the geneva bring?—Somewhere about the same price.

How much duty is paid?—They seldom pay any duty upon it, it is exported; the above is the only price that is received; if any is cleared for home consumption, they pay 22*s.* 6*d.* duty per gallon.

When it is bought for home consumption?—Yes.

But you say it never is?—It is very seldom a cask is cleared for home consumption.

Is that because it won't sell in the market?—Yes; the quality of the brandy is not good enough for home consumption, and geneva is so very little drank; I suppose hardly any house in London has ten or twenty gallons in stock.

Is the quality very much reduced by the second process of distillation?—I am not qualified to answer that question.

Can you make a calculation between the value of the brandy and geneva originally sent to you, and the quantity of spirit produced by it when sold by you?—This brandy and geneva does not come under my care, it all goes to the Hartshorn Wharf, to the distiller; it is originally sent there and deposited. I have only to do with the selling of it.

Who is at the head of the St. Katherine's distillery?—There is a regular distiller there of the name of Waters, and there is a surveyor who receives an account of the spirit sent in; the establishment is conducted by him and two or more officers.

Is the distiller in the pay of the Excise?—Yes.

And all the establishment belonging to the Excise?—Yes; entirely.

Why could not all these things be sold without re-distillation; what is the advantage of re-distilling?—It has been tried at various times to sell it in the country at different parts, where it has been seized, and they have found purchasers readily; then they got the Excise permit along with it; it answered the purpose of smugglers better than the revenue, and therefore it was discontinued. I believe that was the motive of its being sent for re-distillation; of course it could not be sold without paying the duty, except in a place where there were bonded warehouses.

Why should it not be allowed to be sold in the regular way?—I don't think it would answer the purpose of selling it in its original state, the flavours are so various: without they are brought into a body as it is here, I don't think it would answer the purpose to sell it in the country.

How is it that it answered the purpose of the smugglers?—They sell it in the tubs, and were it to be sold by Government in the same way, perhaps one purchase would cover 100*l.* by the same permit they received at the time of sale; and if any officer came with the idea of detection, they would shew the tubs and the paper they got at the auction.

The permit?—Yes; that has been discovered frequently.

Then the permit in this case acted as a protection to fraud?—It acted as a cover to fraud in the smuggling districts, because it rendered detection more difficult: if you went to a smuggler's house, he would shew you the permit, and say, I purchased these spirits at the revenue sale.

It might be transferred into another cask?—Yes.

The purchaser might bring his own vessels?—Yes.

When smugglers succeed in landing spirits, how do they sell them, or get rid of them?—I don't know; there are people very ready to take them; they think it very good.

But they are of a good quality, are they not?—Oh dear no, I should say not; I should say that a tub of brandy or a tub of geneva is very bad indeed in its original state; it is very strong, and the people about the coast like it and judge it to be very good spirit; but I never saw any that was very good.

Do you think the geneva and brandy sent to you would sell for the price of the duty; in any place do you think you could get 22*s.* 6*d.* for it?—Oh no.

It is not good enough for that?—No; and more particularly in the smuggling districts; they would never pay that for it when they could get it so much cheaper in another way.

And the quality is not good?—Not for any decent people's drinking, but it is very much drank in the country; they think, perhaps, there is nothing equal to it.

Geneva, I suppose, and brandy, are both of concentrated degrees and very strong?—Yes, frequently; they are called spirit of brandy and geneva; very high indeed.

They could be sold for exportation, could they not, so as to prevent their getting into use?—Do you mean in their original state?

Yes?—No; merchants are allowed six months to clear them, which is a great inducement for them to purchase at our sales.

Do you have pretty good biddings at your sales in this particular?—They get up to about two or three biddings, depending upon the market; they are then sold at the last advance on the bidding: if the market is dull, they cannot clear the goods very quickly; frequently, if the market is brisk, they run up to five or six biddings; a good many respectable people attend the sales.

Would chemists buy it of you?—No.

Do they never buy it for spirits of wine?—No; they never buy it for that purpose.

Is it in such large puncheons that it would not be worth their while; what does a puncheon hold?—From one hundred and ten to one hundred and twenty gallons; they could get good spirits of wine considerably cheaper.

Would it not sell in the country, supposing the English duty of 7*s.* 6*d.* was charged against the purchaser?—The question then would be, whether that would not operate against the importation of foreign goods as well as against the English distillers.

Foreign brandy you mean?—Yes.

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For the reason of taking so low a duty for an inferior article, there would be no risk of much competition between the two articles?—I don't know; I cannot take upon myself to say how it would operate. I am of opinion that you would not find customers for it.

Not at the payment of the duty?—Not at the payment of the duty, because you could get a purer spirit by regular distillation.

This is not a pure spirit?—No; they would have to get rid of that flavour.

Well, now, the Irish whisky which is to be sold here, one thousand gallons; does that go for exportation or for home consumption?—It is all bought for home consumption.

Is that charged with duty where it is sold?—It is sure to fetch considerably beyond the duty; it is a thing which seems to be liked a great deal.

How is it sold, in casks or bottles?—It comes over here in large casks after it has been collected in Ireland, and, according to the quality, it is divided into small lots, to enable a greater number of people to buy five or ten gallons.

In bottles?—No; they find their own vessels, and we sell the puncheons afterwards.

Is all the whisky seized in Ireland sent to London?—All the illicit, but the legal whisky is sold in Ireland.

But a considerable quantity is sent here?—We have about a thousand gallons in this sale, and in the last sale about three thousand, all illicit.

From what part of Ireland does it come?—Galway, Dublin, Londonderry, and Sligo; those are the principal places.

When foreign brandy is seized in Ireland, is that sent straight to London?—No.

What do you do with that?—I don't know anything about that; we never had any of it sent here.

There is no difficulty about getting rid of whisky?—No difficulty at all; we have a great number of small seizures of Irish and Scotch whisky that have absolutely paid the Irish and Scotch duty; they are sent here as presents, in small quantities, in various packages; those are generally good, and we get from 16*s.* to 18*s.* and 20*s.* a gallon for it; it is generally in bottles and in good order.

Well, now, wine; what wine is there?—It is merely what comes from public-houses, irregularities in stock.

You sell that for what it will fetch?—Just so; but always to secure the duty.

Do you receive fees arising from lot-money upon seized goods?—The lot-money is perquisites allowed to me and my assistant towards our incomes.

What is the nature of the perquisites?—One shilling upon each lot.

Upon each lot sold at the auction?—Yes; which is paid by the purchaser.

And then you have this in addition to your salary?—Yes; otherwise my income would be very low.

It amounts to about 130*l.* a year, your fees for lot-money?—Yes.

It is fees arising from lot-money?—Yes.

And your assistants get about 80*l.* a year?—Yes; only the first assistant. We make out bills upon sales, give the quantities and the quality of the goods, make out a regular bill of each article to go to the Fine Office, and from thence to the Comptroller's. Bills are made out regularly in our office for the amount of sales, each purchaser's amount, and they go to the different offices for a due check, and pay to the Receiver the amount.

Then you don't receive it?—No; the money is paid immediately into the hands of the Receiver by the purchaser after being duly checked.

But you do receive some money?—As I observed before, very little; small compromises, ordered by the Board; that is now discontinued.

I understood you received the amount of sales?—No, never; we only make out the bills in the warehouse, as I just now observed, which are duly checked in the Fine Office; they then go to the Comptroller's for his check, and the purchasers pay the money to the Receiver.

How is it checked?—It is checked by the clerk in the Fine Office.

How checked; what is the nature of the check; is it examined or what?—The warehousekeeper makes out and monies a bill from the catalogue, which has been read and agreed with the Accountant and Comptroller, both as to the prices and quantity of goods; this bill passes through the hands of the Accountant and Comptroller, and is examined and certified to by them before taken to the Receiver by the purchaser for payment; this bill is returned to the Warehousekeeper's Office, and is the authority for the delivery of the goods.

The goods are all in your custody till the sales?—Yes.

JOHN SAUNDERS,
Warehousekeeper of Seized Goods.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at their Office in Edinburgh.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 87.

7th November, 1833.

James Cornwall, Esq., called in and examined.

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No. 87. James Cornwall, Esq. 7th November, 1833.

WHAT situation do you hold in the Excise?—My official designation is Collector of Edinburgh collection. I also perform the business of Receiver-General of the Scotch Excise duties, and I have hitherto superintended the issuing of the stores and stationery for the Scotch department; but I am about to be relieved of that duty, as the stores are to be issued from the chief office in London. At one time I was also distributor of stamps; but these are all now distributed from London.

You mean the stamps connected with the Excise?—Yes; only the Excise stamps; and these are all now sent from the Distributor at the Excise Office in London.

Have you any other duties?—No; but I apprehend there are few such laborious and responsible situations.

Those to which you have referred are measures which have contributed to bring about a more perfect assimilation of the Excise practice in Scotland and in England?—There is no Collector in England who is Receiver-General of the duties, and that is only a temporary measure here; by-and-by, I apprehend, the duties will be remitted by the collectors to the Board at London: steps have indeed been in progress a considerable time for this purpose.

What difference will then remain in the practice in Scotland and in England?—There will be no difference, I apprehend. Edinburgh will then be just the same as any other collection, only it will continue to be a very weighty one, on account of the numerous receipts and payments, which amount, on an average, to about seventy a day, and about a fifth part of the Scotch Excise revenue is collected in Edinburgh.

At the same time that the alteration takes place with respect to the remittance of money there will be no alteration as to payments probably?—I am not aware of any change in that respect.

How are payments now made by the Excise for salaries, and other Excise charges?—All incidental charges and officers' salaries are paid by the Collectors in the different collections

Under what authority—the same as in England?—Yes.

Supposing a Collector has not money enough to pay what is payable in his district, in what way does he get the sum which is deficient?—There are three instances in Scotland where the Collectors draw upon us for money to enable them to pay Chelsea pensioners, namely, the Collectors of Inverness, Caithness, and North Argyle; those three Collectors advise the Board in London of the money they stand in need of to have advanced to them, to enable them to pay the Chelsea pensioners. This occurs once a quarter, and on receipt of the Board's order I pay the money accordingly.

That is the money you receive as Receiver-General?—Yes; those advances come out of that money. On receiving the Board's order, I retain the amount of the Collectors' drafts, and their drafts or bills go forward as the vouchers of the payment having been made to them.

There is no inconvenience produced by that?—No; it gives me additional trouble, but I can accomplish it.

Has there been any considerable reduction in the establishment in Scotland of late years, in consequence of the repeal of some of the duties and the reduction of others?—There has been no considerable reduction since the Board was abolished, and the different departments here, namely, the Secretary's, Cashier's, Comptroller's, and Auditor's departments.

There is no reduction in the number of supervisors or officers?—None very recently; at the time the beer and candle duties were repealed there was a reduction of one Supervisor and seven officers here.

Was there a great difference made when the duty on printed calicoes was taken off?—Not in this collection. There was a considerable difference made in Scotland; but that I have no opportunity of knowing particularly. I was confining myself to Edinburgh, and there are no linen printers here.

You do not consider the establishment for Scotland now to be in any way distinct?—No.

JAMES CORNWALL.

APPENDIX No. 88.

12th November, 1833.

James Cornwall, Esq., again called in and examined.

No. 88. James Cornwall, Esq. 12th November, 1833.

WHAT use is made of the Excise Office building now?—There are just the Solicitor's apartments, and my own, and the housekeeper's, occupied at present.

What clerks have you?—I have two established clerks and one officiating clerk.

Have those clerks the power of receiving duties?—My first clerk receives the greater part of the duties, though I am always in the office, when in health, from about ten to

Examinations.

No. 88.
James Cornwall, Esq.
12th November, 1833.

five o'clock in the afternoon; sometimes I am later, and my clerks always to a later hour. I have generally other business to perform; consequently he receives the greater part of the duties.

It has been suggested by some of the traders that it would be a very great convenience to them if there was a clerk always attending, officially appointed to receive duties in the absence of the Collector?—I apprehend that must relate to traders in the country. Some of the distillers in Haddington collection pay their duties to me when the Collector is absent, attending the sittings at the various places where he collects duties. My clerk is not officially appointed to collect, but he does so under my direction and responsibility.

Do you lodge the duties in the Bank every day?—Yes; every day.

What account do you keep of them?—There is a pass-book in which the bankers enter the amount received by them, and when I have occasion to draw out money to pay any disbursements I do so by a request or order on the Bank, and enter the amount in this book.

Have you the power of paying on your own authority, without any signature or order of the Board?—Yes, upon that branch-account; but I have the Board's authority to operate upon this account in my own name, for the payment of debentures and other disbursements. There is also another account kept, in which are entered all the remittances from the different Collectors to me; that is operated on only by special orders from the Board, and I cannot receive money in payment for those deposits without an order signed by some of the Commissioners.

What is the expense of the office here now?—The annual expense, I think, will not exceed fifty or sixty pounds for taxes.

Is it the property of the Excise?—It is the property, properly speaking, of the Customs; no transference having been made from the Customs to the Excise; no fea duty is paid upon it; and the only burdens are merely the local taxes of the place. Some time ago I made inquiry with regard to the value of the office, with a view to the disposing of it, when I found, from the best information I could receive, that it would not bring much more than the price of the materials, for the purpose of taking it down, as it was considered an eyesore.

Are houses very low in Edinburgh now?—The value of house property is certainly very much deteriorated. With reference to a former question, I beg to mention, that in looking at the Report of the former Commission it will be seen that it was recommended there should be three clerks established in my department. I have only two, and an officiating clerk, and it is impossible to get on with fewer; indeed, the work is exceedingly laborious for that number to accomplish.

Is your work more laborious than that of the other Collectors?—Yes; this is a Collection in which there are many receipts and payments, not fewer than about seventy a day, and about one-fifth of the whole of the Scotch Excise revenue is collected in Edinburgh; there are about 1,600 Chelsea pensioners paid here once a quarter, and fully 600 army and navy pensions; then there is the double office of the Receiver-General's department, which adds very considerably to my labour and responsibility; and I may mention that, having been a local Commissioner, the traders, both in Edinburgh and in various parts of the country, considering me still as a remnant of the Board, apply when difficulties occur, and no small portion of my time is occupied in directing them where and how to make their application, when that is necessary. By attention to this matter the removal of the Board has passed over very smoothly. The Collector of the Customs at Leith also acts as Receiver-General for that revenue in Scotland, but he has more than double my number of persons to assist him, although the extent of business cannot be equal to that done in my office.

JAMES CORNWALL.

APPENDIX No. 89.

Edinburgh, 7th November, 1833.

Andrew Morton Carr, Esq., called in and examined.

No. 89.
Andrew M. Carr, Esq.
7th November, 1833.

You are Solicitor of Excise in Scotland?—I am.

How long have you held that office?—I have acted in the office since June, 1827. I was directed by the Treasury to take charge, provisionally, of the office during Mr. Dehany's absence, when he was sent to Ireland. I was formally appointed his successor in Scotland the 1st of September, 1829. I have held the office, in fact, since June, 1827.

What are the emoluments of your office?—The emoluments of the office are a fixed salary of 1,500*l.* a-year; that was the salary proposed by the Commissioners of the former Inquiry, with a fee of 10*s.* on the brief-sheet. Mr. Dehany was appointed Solicitor of Excise here, subject to the Inquiry of the former Commissioners as to the emoluments of office. The fee on the brief-sheet was continued, I believe, for a year, and it made the salary amount to somewhere about 2,000*l.* The fee was then commuted by the Treasury to a fixed sum of 250*l.* per annum, making the salary amount to 1,750*l.*; and that was the salary when I took charge. When I was appointed the Treasury reduced it to 1,500*l.* a-year.

Have you any allowance for clerks?—I have not; the clerks are appointed by the Treasury at fixed salaries on the establishment. I have four clerks.

Are any of them admitted attornies?—No, none of them are now: my head clerk had a certificate as an attorney, when he was first engaged by Mr. Gleed, Solicitor of Excise, thirteen years ago. They were originally private clerks of the solicitor, when the office was paid by fees, and a small allowance was made for them.

Are you admitted as an attorney in England?—No, I am a barrister; we never practise as

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solicitors. There was some little difficulty about it in Ireland, I believe; where they would not allow Mr. Dehany, who was an English barrister, to practise at first in the Exchequer Court there; and an Act of Parliament was passed, in the 9th Geo. 4, to authorize any one of us to practise in any of his Majesty's courts, without being admitted solicitors there.

Do you employ any attorney, or solicitor, or writer to the signet in Excise cases?—I employ no person regularly, except the clerk in court to the Crown in the Exchequer, who is entitled to be employed, it being a close court; and we can only practise, therefore, in court through him. There is a writer and solicitor to the supreme courts also, who has been occasionally employed in business, arising exclusively on Scotch law, in the courts of local jurisdiction in Edinburgh. There is also a writer to the signet, employed in the criminal business, where a violent obstruction of officers, or the theft of a seizure, or such other crime has taken place. There the prosecution is conducted as in all other criminal business in Scotland, at the instance of the Lord Advocate; and under his directions we employ the Crown agent, who receives his instructions from me in the first instance.

Are his bills of costs paid by you?—No, they are sent immediately to the Board, and paid through the collector, after being taxed by the proper officer of his own court. I have no account except that of the disbursements, paid principally to the clerk in court, fees to counsel, sheriffs, &c., of which I send up an account, with the proper vouchers, to the Board every quarter.

Do you act in communication with the Solicitor of Excise in London, when you are carrying on prosecutions?—No, I merely communicate with the Board.

Do you employ counsel?—I have no discretion in that respect. It is the regular practice in all Crown prosecutions to employ certain counsel—the Lord Advocate, the Solicitor-General, and two juniors, who are appointed by the Lord Advocate.

Is that the case on the circuits?—I have no business on the circuits.

How many are employed in each case?—Four, in cases for trial. In cases for argument, the Lord Advocate and Solicitor-General only. On motion papers, either the Lord Advocate or Solicitor-General.

Are briefs made out for them all?—Yes, in cases for trial; unless the Lord Advocate happens to be in London during the sitting of Parliament.

Is the Solicitor-General always present in the absence of the Lord Advocate?—Not always: the present is much more so than the former used to be.

Do they all attend in court?—The two juniors invariably do so, and one of the seniors, either the Lord Advocate or the Solicitor-General, usually.

Is it necessary to have so many counsel in every case?—I think not; though the expense of counsel generally is not considerable, but it is certainly unnecessary to employ any counsel who do not attend. They should certainly be superior counsel; for wherever there is any defence, the best counsel at the Scotch bar are employed against the Crown, always the leading counsel. Besides this the Lord Advocate, in whose name proceedings in Exchequer are instituted, and in his absence the Solicitor-General, has, under the statute, the power of entering a *nolle prosequi* to the proceedings where no fraud has been committed, and of withdrawing the record at any time before judgment is entered up, even when the case is before the court and the jury. The Lord Advocate also, and in his absence the Solicitor-General, when a case is brought into court, and before judgment is entered up, has the power, as leading counsel, of compromising the case for the Crown with the parties, for which purpose he is generally consulted by the opposite counsel before the case goes on to trial, and sometimes during the trial. The Commissioners of Excise are empowered, under the statute, to compromise proceedings at any time before trial, and the Lords of the Treasury at all times.

Are many of those cases compromised?—The greatest part of them.

There is very little difference now remaining between the systems of Excise in England and Scotland?—None of any consequence, that I am aware of.

Except that Mr. Cornwall, as Receiver-General, remits all the money to London?—He acts as a Receiver at present, I believe, by the Bank receipts for money being transmitted by the Collectors in the country through him to the Royal Bank in Edinburgh, from whence it is remitted to London; but I believe it is intended that the money should be remitted direct from the country. The law in the two countries is exactly the same, with one or two slight exceptions, as to spirits, in particular.

How are prosecutions for offences against the Excise law conducted in Scotland?—The same as in England, with the exception of one local court. There are two jurisdictions, the Court of Exchequer and the local magistrates; the power of bringing a case in one court or the other is entirely dependent on the discretion of the Commissioners of Excise in London. If a prosecution is brought in the Court of Exchequer I conduct it entirely, and also if it is brought before the magistrates in Edinburgh; but before the local courts in the country it is conducted in general by the collector of the district; and I am only directed by the Board to attend in cases of difficulty, and in some cases the papers are referred to me afterwards. There is a third court in England—before the Commissioners of Excise in London.

Have the goodness to explain the nature of the magistrates' court?—The magistrates sit at petty sessions, a meeting being previously appointed for the express purpose of hearing Excise cases. The information, which is exhibited by order of the Commissioners of Excise, may be exhibited under the statute at any time within four months after the offence is committed, before one magistrate. The hearing cannot take place unless two are present. A meeting of magistrates is generally appointed, when there are a number of Excise cases ready for hearing, and a notice and summons is given to the parties a fortnight before the day appointed. The jurisdiction of the magistrates in Excise cases is by Act of Parliament,

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which regulates all such proceedings before them. They have no jurisdiction therein *ex officio*, and the practice therein must be according to the similar practice in such case in England. They are disqualified by the statute from acting as magistrates in such cases, if they are revenue traders.

How do you find practically that the law works, which gives a power to the magistrates to decide on revenue cases; do you think the revenue is effectually supported?—I think it works better in practice than we should expect in theory; and better, a great deal, than it used to do before an Act passed limiting their power of mitigating the penalties imposed to one-fourth part thereof. In the Highlands nothing could be so abominable as their mode of deciding revenue cases formerly: they went down to the meeting to assist in getting off each other's tenants; and when there was a conviction, they have been known to lay down the merely nominal penalty imposed themselves. I think the jurisdiction of the magistrates very necessary, to save unnecessary trouble and expense to the Crown and the parties in cases of small moment, where single offences of direct fraud have been committed by parties who generally are not entered traders. In all other cases I think any other court but the Court of Exchequer is incompetent to give any effectual support to the revenue. Where an erroneous judgment in fact of the magistrates takes place, it can only be made the subject of appeal to the quarter sessions under the statute, which is not always successful. Where an erroneous judgment in law takes place, and can be brought out on record, it is sent to us to review in the Court of Exchequer.

You have the power of reviewing in the Court of Exchequer?—Yes, the Crown has so under an old writ, called a writ of certiorari. It is a very old writ, though the power of issuing it in revenue cases has been recognised in a late Act; but it was not brought into practice in such cases before. I have had several instances of it. I have used it more, I believe, than it has been used either in England or Ireland. I have found it of much use in establishing a general principle in such decisions. The cases are often trifling; but if a wrong principle in law was decided, those I got afterwards set to rights by removing the proceedings by means of this writ into the Court of Exchequer, and then publishing a statement of it afterwards in the newspapers, as a guide to others. The only obstruction to this proceeding is the refusal of the magistrates to take down minutes of the evidence before them, from which a proper record can be afterwards made up. A. M. Carr.

Appendix No. 90.

12th November, 1833.

No. 90.
Andrew M. Carr, Esq.
12th November, 1833.

Andrew Morton Carr, Esq., again called in, delivered in the account called for by the Commissioners (*vide paper* B.), and made the following statement:—

That return, as stated in the note at the bottom thereof, does not contain an account of the whole expenses that may have been incurred in these prosecutions; for the witnesses' expenses, where any have been incurred, are paid by the collector in the country in whose district the offence has been committed, and by whom the fine recovered, after the payment of all the expenses incurred, is ultimately divided between the King and the informer. The return contains an account of all the Court expenses.

Is there not an alteration in contemplation in the Exchequer Court here?—By the 2d William 4, c. 54, there is an alteration to be made in the judicial appointment to the Court hereafter, but not in the law and practice of it. By that Act, after the present Barons of the Court die or retire from office, there are to be no other judges appointed solely to that Court: one of the judges of the Court of Session is to be appointed to conduct the business according to the law and practice of the Court as it before existed. At present the two junior Barons remain in office.

Is the law and practice similar to that in the Court of Exchequer in England?—Exactly so.

In case of prosecutions in the country before the magistrates, are they conducted by the collector?—Yes, by the collector of the district. A. M. Carr.

B.

RETURN of Prosecutions brought to Trial in the Court of Exchequer in Edinburgh, in Five Years, from 5th July, 1828, to 5th July, 1833; and of the Number compromised, with the Amount of Costs. Made out for the Commissioners of Excise Inquiry, as requested by their Note of the 11th November, 1833.

PERIOD.	Number brought to Trial.	Number compromised.	Amount of Costs. £.	s.	d.
From 5th July, 1828, to 5th July, 1829	7	28	826	19	10
„ 1829, „ 1830	11	27	1,071	13	11½
„ 1830, „ 1831	8	38	612	19	11½
„ 1831, „ 1832	3	49	547	19	2½
„ 1832, „ 1833	7	11	303	4	4

Solicitor's Office, Excise, Edinburgh,
12th November, 1833.

Errors excepted.
A. M. Carr.

Note.—In addition to the above costs there will fall to be added the expenses of witnesses and other country expenses paid by the Collector, where any have been incurred.

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MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at their Office in Dublin.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 91.

2d December, 1833.

George Pape, Esq., Collector of Excise, Dublin, called in and examined.

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No. 91. George Pape, Esq. 2d December, 1833.

How many officers have you in your collection?—There are six supervisors over as many districts; there are thirty-three division and ride officers, seven assistants, nineteen permit-writers, one warehousekeeper and two assistant warehousekeepers, and a supernumerary: that is the out-door establishment. My own establishment consists of one Collector and three clerks, and generally four or five, sometimes more, sometimes less, expectants, are stationed in the collection, who occasionally officiate during the indisposition of officers and permit-writers. We last year collected and accounted for 530,000*l.* of Excise revenue.

Upon what plan do the removals take place?—The Board call for a return every year of every officer who has been four years and upwards in the collection; we make that return, and, generally speaking, those included in it are removed to other stations.

What is your opinion of the policy of removing so frequently?—I think it is calculated to do some good: it breaks up connections undoubtedly. Some people think if a man is evil disposed he carries that evil disposition to another quarter, and infects the fair trader with a disposition to commit fraud; but, generally speaking, I think it is a salutary regulation.

Are many of the officers persons who belonged to the old Irish establishment?—A good many—probably one half; under the general run we annually get a good many from Liverpool, and other places on the other side of the channel, English and Scotch officers; of the supervisors, there are three Irish and three English.

Are the young officers on the establishment Irish or English?—I think both—more generally English; they take away the Irish expectants and send them over to the other side, and give us their expectants in lieu of them.

Have you frequent inspections by superior officers?—Yes.

How often?—Almost constantly; in fact, the country is divided into what is called general surveys, four or five collections to a survey, and there are two Surveying-general-examiners in charge of each such survey. There were two went away from Dublin a week ago, and there will be two others here in a day or two, I have no doubt; I saw two here this morning, Mr. Logie and Mr. Steele; they are going on some survey inquiry.

GEORGE PAPE.

APPENDIX No. 92.

2d December, 1833.

Mark A. Saurin, Esq., Solicitor of Excise, Dublin, called in and examined.

No. 92. Mark A. Saurin, Esq. 2d December, 1833.

WHAT situation do you fill?—Solicitor of Excise for Ireland.

When was the office established?—I am not aware; it has been many years in existence: but it has been latterly put on a new footing. It was formerly filled by a solicitor before the Excise Board of Ireland was consolidated.

How far does your office differ from the former office?—I am paid by salary: there are no fees at all.

What is the salary?—1,500*l.* a year, subject to 5 per cent. deduction for superannuation allowance.

Have you any other emolument?—None whatever. It was formerly more than that: on my appointment it was cut down to that. Mr. Dehany was my predecessor, at, I think, 2,000*l.* or something more a year. I should mention that if I have occasion to go into the country, on public business, I have two guineas a day allowance, and eighteen-pence a mile for travelling.

What clerks have you?—There are five permanent clerks, that is, salaried clerks, and a sixth clerk, who was formerly on the establishment, but is not so now, although he is acting in the office and receives his allowance.

Have you any professional Solicitor to assist you?—The first clerk was in Mr. Carr's office in London for 14 years: he is the person who does in fact the solicitor's business in the Court of Exchequer.

Is he an admitted attorney?—No: by Act of Parliament the Solicitor of Excise has power to act for the Crown as an attorney. The clerk I refer to is conversant with the technical business of the Exchequer.

What is his salary?—I think 400*l.* a year.

Do you conduct the prosecutions independently of the London Solicitor, Mr. Dehany?—Quite.

Examinations.

No. 92.
Mark A. Saurin, Esq.
2d December, 1833.

You act here as he does in London?—Precisely so. I advise each prosecution, and then conduct it.

The Board decide in what Court the prosecution is to be carried on?—Yes; on the advice of the solicitor.

All the cases are sent to you?—Yes; they are forwarded from the country parts of Ireland to the Board, and the officers are directed, in cases likely to be of sufficient importance to be prosecuted in the Exchequer, to transmit me a duplicate report, and I report to the Board upon that reference, or upon the case, if it is sent to me from the Board; and I recommend a prosecution in the Exchequer, or before the local magistrates, as appears to me most advisable; and on my report the Board acts in directing a prosecution: no proceeding can be instituted without the order of the Board.

With regard to the proceedings in the Exchequer, do you find that the Court give you that assistance which you conceive they ought?—Quite so; it is on an admirable footing now. The consequence is that very few cases come to trial—the number is diminishing every day.

There is a general feeling that each case will be heard and properly decided?—Yes: that no case will be brought on which is not a strong case, and that the case will be sure to be well heard, and a proper decision given. I have had thirty-five cases in the list for trial, furnished to the Board of Excise, at these sittings; they are diminished now to eight, and probably not one will be tried.

By what means have they been diminished?—By compromises offered and accepted of, or judgments submitted to.

Is there a greater proportion of compromises than used to take place?—Yes, ten to one: in fact, they never compromised: formerly they took their chance of an acquittal.

Do you prefer making compromises to letting them take their course?—That depends on the case. I have no power to make a compromise; it is done either by the Board before it comes into court, or after it comes into court by the Attorney-General.

Does the Attorney-General act with the Board on these occasions?—Always in the Exchequer prosecutions.

You are consulted, and give your opinion?—Yes; I give my opinion either to the Attorney-General or the Board. The Attorney-General relies a good deal on what I tell him, as to the circumstances of the case. The Board has to decide on all offers of compromise, except when it comes very near to the day of trial, and when, from our distance, I am unable to communicate with them; in which case, if an offer be made (as there has been this morning in a case in the Exchequer), I have to lay it before the Attorney-General, who, after reading the case, considers whether we should accept it or go into court.

Does your rule of deciding in favour of compromise depend on the difficulty with regard to evidence?—It depends partly on that, and also on the nature of the offence. Some of our penalties are very high under the Act of Parliament, and it is considered not expedient in all cases to enforce them; for instance, on the paper laws there is a penalty of 200*l.* on each ream, which it would be absurd in many cases to enforce; we are satisfied therefore with one penalty for one ream.

There is clearly a departure from the proper principle when a prosecution is commenced to let it end in a compromise; the law would be more effectual if it took its proper course, would it not?—I do not know that; in the first instance it is contemplated by the Act of Parliament, and, I think, it is perhaps quite as efficient in the way of example in operating on the traders, for they often pay nearly as much as if they went into court.

Do you find any difficulty in recovering the sums agreed to be paid?—I sometimes have to issue executions; but the compromises are generally paid. The most frequent cases of compromise are on immediate payment, and that saves much difficulty.

MARK A. SAURIN.

APPENDIX No. 93.

9th December, 1833.

No. 93.
Mark Anthony Saurin, Esq.
9th December, 1833.

Mark Anthony Saurin, Esq., again called in and examined.

SEVERAL of the gentlemen concerned in the Excise trades have made complaints of the practice of compromising suits brought in the Court of Exchequer; what is your opinion with regard to the policy of this practice?—My opinion is that the principle of compromising has been carried a great deal too far; and I think that the complaints alluded to may have been made with considerable justice. I am myself, indeed, very much opposed (except under very peculiar circumstances) to the compromising clear cases of fraud, when once detected and prosecutions instituted in consequence; but there is a great disposition on the part of the law officers of the Crown, after the case comes into the Court of Exchequer, to accede to what they consider to be a fair offer of compromise.

Is that a rule that is followed by counsel generally in other cases, to look to compromises?—I should think it is in all cases of a like nature.

It is not the case in criminal proceedings?—No.

Is not every Excise case in the nature of a criminal case?—No; it is considered more in the nature of an action for the recovery of a debt to the Crown.

Do the officers of the Crown exercise the privilege of agreeing to compromises without

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consulting the Board of Excise?—After the case comes into the Court of Exchequer, the Attorney-General, or, in his absence, the Solicitor-General, or other counsel to whom he delegates his authority, has full power to accede to any compromise, and, of course, exercises that power: the Attorney-General must necessarily have that power, for he has the power of discontinuing the whole proceedings if he chooses, by entering a *nolle prosequi*.

Would there be any inconvenience from making a regulation by which he should neither be authorized to discontinue a proceeding, nor to make a compromise, without communication with the Board of Excise?—I think there would be great objections attending that. In the first place, from the distance we are from the Board it would be often impossible to communicate with the Board upon the circumstances of a case coming on for trial, and a great many things may often occur in the course of preparing a case for trial which may render it expedient to compromise; for instance, we may discover a defect in the evidence on the part of the Crown.

What inconvenience would arise from so revising the whole system of Excise prosecutions as to place the entire management in the hands of the Board of Excise and their Solicitor, excluding altogether all interference on the part of the officers of the Crown?—There is no interference ever exercised by the officers of the Crown till the case comes on for trial.

Excluding that as, perhaps, the most mischievous part of the present system?—I do not conceive the Attorney-General could ever be deprived of the power and privilege of his office in respect of those trials, more than in respect of any other conducted in the superior courts: it is one of the privileges of his office, and a proper one, I conceive.

If his privilege should have been exercised in a matter of compromise, so as to produce a great injury to the public, might not that justify a total revision of the whole system of Excise prosecutions?—I think an intimation to the Attorney-General by the Board, of the inexpediency of compromising cases, except under very special circumstances, would answer all the purpose.

It appears that the Attorney or Solicitor-General of Ireland can do whatever they please in respect of an Excise prosecution, in regard to letting off a fraudulent trader from an infliction of the penalties of the law?—Of course; and in all other cases in which the Crown is concerned the Attorney-General has that privilege—cases for libel; cases of *quo warranto;* all the prerogative proceedings on the part of the Attorney-general. The Attorney-General is the law officer answerable for the conduct of all those cases. I do not mean, however, to say that all the compromises occur after the case comes into the Court of Exchequer; there are many cases of compromise by the Board and by the Lords of the Treasury.

In the cases in which the Lords of the Treasury interfere, does it appear that they so interfere of their own authority, or with the consent of the Board of Excise?—In almost all cases, I believe, they refer any application made to them to the Board, and obtain from the Board a full statement of the circumstances of the case, and upon that the Lords of the Treasury exercise their discretion, of course attending very much to the recommendation of the Board.

If they are governed by the opinion of the Board why should they interfere at all; would it not be better to leave those matters to the Board, they being the best judges of the measures to be taken on each application?—I should think it would in point of practice; but the Treasury always exercise that control over the proceedings of the revenue Boards, so as to constitute themselves a sort of Board of Appeal from their decisions. In some cases indeed they exercise a power that the Board never do exercise, which is remitting duties, it being considered, I believe, that the Lords of the Treasury alone have that power, to be exercised, of course, only in cases of a peculiar nature.

That is very different from remitting the punishment?—Yes.

The province of the Treasury is to prevent the Commissioners of Excise acting with too much severity; but their measures perhaps lead to too much leniency?—That may be the case possibly in some instances.

Complaints have been made against a Supervisor of the name of Stodhart for great severity in the discharge of his duty; are you acquainted with this officer or his general conduct?—I have had frequent opportunities of forming an opinion of Mr. Stodhart's efficiency and integrity as an Excise officer, and every thing that occurred was calculated to satisfy me in his favour.

Has Mr. Haig complained to you of Mr. Stodhart?—Frequently.

Did he complain of his exceeding his duty?—No; I never understood him as complaining of Mr. Stodhart's exceeding his duty, but of his enforcing a strictness of survey against him such as was not enforced by other officers against other distillers of Dublin.

He did not complain that he carried it beyond his strict duty?—No.

His complaint was of his strictly discharging his duty?—Yes; and I have in consequence observed to Mr. Haig, in answer to such a complaint, that it only went to insinuate that other officers did not do their duty, but that Mr. Stodhart did his.

Mr. Armstrong, a maltster, has complained of having a prosecution against him for malting bere or bigg which was charged to be barley; that he sent a memorial and it was sent back to the same Supervisor; that the Supervisor confirmed his former opinion; and that in consequence he was brought up for penalties to the Court of Exchequer: but that on opening the case it was clear to the Court there was no fraud intended, but that it arose from the mistake of the Excise officer, and it was immediately dismissed out of Court; that this might have been prevented if an officer, competent to ascertain the nature of the grain, had been sent down?—I remember the case perfectly. By the Act of 3 Geo. 4, c. 30,

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Mark Anthony Saurin, Esq.
9th December, 1833.

maltsters making malt in Scotland from bere or bigg, which is an inferior sort of barley (a species, in fact, of the barley genus), are liable to a less duty than is payable on other malt; this was extended to Ireland by the Act of 11 Geo. 4, c. 31; but in order to avail himself of this exemption the maltster is required to comply with certain provisions of the Act of Parliament, such as giving a particular notice to the officer, storing his bere or bigg distinct from other grain, and producing a certificate from the growers of the grain that it is bere or bigg, and that they sold it to the maltster as such. Mr. Armstrong (the maltster alluded to) did make use of a grain which he called bere or bigg; but he had not, at the time of making use of it, complied with the provisions of the Act of Parliament, though he afterwards produced certificates purporting to be signed by the growers of the grain, that it was bere or bigg; the Excise officer, however, who did not himself (nor did Mr. Armstrong I am sure at the time) understand the difference, conceived the grain in question was not bere or bigg, and he went to the growers of the grain, whose certificates had been produced to him, to inquire into the facts from them, when he ascertained that they had given no such certificates, and that the certificates produced by Mr. Armstrong were forgeries (all which was proved in the Court of Exchequer). On finding this the officer reported it to the Board, who conceived it as affording such strong evidence against Mr. Armstrong of the grain in question not having been bere or bigg, that they directed the seizure of it and a prosecution against Mr. Armstrong for penalties: the case was brought into the Exchequer accordingly, and in that Court, for the first time, to the surprise, I believe, of Mr. Armstrong himself, it was proved that what is denominated in the Act of Parliament bere or bigg is nothing but an inferior sort of barley, and was in point of fact the very grain that had been grown in the north of Ireland for years past, but never known there by the name of bere or bigg—Mr. Armstrong not being himself aware, I am sure, when he made use of it, that it was the grain entitling him to the exemption mentioned, otherwise he never would have resorted to the measure of forging the certificates of the growers of it; at the same time it must now be admitted that he was certainly entitled to malt this grain at the lesser duty if he had complied in all respects with the provisions of the Act of Parliament alluded to.

M. A. Saurin.

Minutes of Evidence taken before the Commissioners of Excise Inquiry, at their Office in Newcastle.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

Appendix No. 94.

4th November, 1833.

No. 94.
Mr. Edward Graham,
4th November, 1833.

Mr. *Edward Graham*, Supervisor of Excise, Newcastle, called in and examined.

What situation do you hold in the Excise?—I am Supervisor and port-surveyor.

How long have you been in the Excise?—Forty years.

How long have you held your present situation?—I have been in Newcastle seventeen years last January. In my present situation I have been nearly two years. I was in the Newcastle first district; previous to that the establishment was broken, consequently I had to take two situations.

How many officers have you under your inspection?—Seven officers; and I have a distillery to attend to, which has three officers to survey, and two packing officers for exportation.

How many officers are there altogether at Newcastle?—I am not prepared to say; each flint glass-house takes three officers.

What are the trades under your survey?—All the growing-duty trades I survey is a distiller and five maltsters. I have no other growing duties, as they are called, but a distiller and five maltsters; and the brandy-dealers and tea-dealers, and so on, I survey; then I have to gauge a good deal of whiskey, which comes in from Scotland, which pays an additional duty on coming in.

You survey the other duties, which are not growing duties, such as auctions?—Yes; such as shops, and public-houses, and brewing victuallers—I have twenty-two of those to survey, which only pay a licence since the duty was taken off—and common brewers, and six tobacco manufacturers.

Are they all in the town?—Yes; I never go out of the town.

Are the glass manufacturers under your survey?—No, I do not survey any glass now; it is nearly two years ago since I left off surveying them.

When the Commissioners were here before it was represented that there were not a sufficient number of permit-writers—is there any complaint on that subject now?—No; the permits have dropped off, in consequence of none being required for coffee; we dropped one on that account; at that time we had an additional one.

At that time it was stated that they allowed the porter merchants and tobacco manufacturers to write their own permits?—Yes; that was the case then, it is not the case now. The permit-writers are enjoined to deliver the permits to them now, and they keep the traders in an outside part.

Examinations.

No. 94.
Mr. Edward Graham,
4th November, 1833.

How many permit-writers are there now?—Four.

Are they employed wholly in writing permits?—Yes; we have so many goods to permit.

What are they?—Spirits, wine, tobacco, and tea; they go in small quantities, and that makes a great deal of trouble: sometimes they write seventy or eighty permits in a day, and they have to post them in a ledger besides.

You attend to the drawbacks on exported goods?—Yes; wholly so.

What are the goods on which drawbacks are received?—Glass, soap, paper, bricks, books; sometimes glass is the principal. All sorts of glass are exported here.

When it is to be exported, what is the first duty of the Excise officer?—The trader, in the first instance, gives notice at our office to pack goods for exportation. There is a notice for Mr. Price every day in the week constantly, except Sundays; consequently there are officers to pack the goods in boxes, and weigh them, and secure them with tape and wax; then after they have got as many as they intend to ship on board the ship, they give notice to bond so many casks or boxes of flint glass for drawback, to be put on board the ship—that requires six hours' notice; then we make out the bond, and they sign it, and the shipping-notice goes to the Customs, that is, a copy of all the casks and packages, and the weights, and the Customs search them.

Are the goods themselves taken to the Customs?—They are taken into the river in a boat; what is called the Searcher of the Customs, having received a cocket containing the marks of the whole of the packages or casks, with their weights and numbers, opens as many as he thinks proper; then our officer attends and seals them up again; and when the vessel has sailed twenty-eight days the trader demands the drawback: I make out the bonds and debentures.

Why could not the Custom-house officer do that on board the ship?—The ship may be at Shields; as soon as any goods for drawback are entered, there is an officer kept on board the ship till she sails.

The traders complain of the expense of the stamp on the bond?—I think that might be dispensed with; my reason for saying that is, that very likely they export a small quantity of bricks—for instance, the debenture is only 1*l.* 10*s.*; it would cost them 11*s.* 9*d.* for bond and debentures, that has to come out of it; if it is a large shipment, it is no object; but if it is only one cask, or quarter cask, it is just the same amount.

Do you think that prevents the export of small quantities?—I think it does.

On what articles does that operate principally?—Glass and bricks most of any thing; sometimes in soap they will export a hundred weight—112lbs. There is the same expense on that as on 5,000lbs.

When you say you think it might be dispensed with, do you mean that it might be generally dispensed with?—There ought to be a bond, but without a stamp; it would not do without a bond; the bond used to be 20*s.*, then it was lowered to 5*s.* or 5*s.* 6*d.*; the bond and the debenture now is 11*s.* 9*d.*; the bond is for the goods, and the debenture is for the drawback; and there is a stamp on each, 5*s.* and 5*s.* 9*d.*; and I am allowed a shilling for filling up the bond and debenture.

That takes place on every quantity exported, however small?—Yes, they cannot export without; and in some cases the expense is greater than the profit they would gain by the exportation.

It is necessary for the glass to be detained a certain number of hours after the officer has weighed, for a Supervisor to come and re-weigh?—It used to be six hours; it is now reduced to four, in regard to the flint glass; it remains six in regard to the crown. There was a new flint Act, and it was included in that.

Would not three hours be enough in your opinion, with regard to crown glass?—Yes, I think that would be quite sufficient.

Is there any thing you would suggest as an improvement of the Excise regulations?—No, the business goes on so smoothly and well, that I do not feel it necessary; I have been here eighteen years, and I think that the business goes on very fairly. I think they have goods now for their money, and that the duty is well secured.

EDWARD GRAHAM,
Supervisor, Newcastle First District and Export Surveyor.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at their Office in Dundee.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 95.

15th November, 1833.

No. 95.
Mr. John Clark,
15th Nov. 1833.

Mr. *John Clark*, Acting Collector of Excise, Elgin, called in and examined.

Is there a large proportion of English officers in Ireland?—Yes, there are a good many English officers.

Does an interchange of officers take place between England and Ireland?—Yes; but each officer appears anxious to return to his own country.

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No. 95.
Mr. John Clark,
15th Nov. 1833.

Are the officers in Ireland more frequently absent from their duty from any cause than those in England?—I think there is very little difference.

Is it frequently the case that one officer takes the duty of another?—In case of sickness, when officials cannot be procured, one officer does the duty of another.

Does that occur to much extent?—Sometimes; but not often.

What allowance has he when he takes that duty?—He has an allowance of 50*l.* a-year for performing that duty.

What becomes of his own duty?—He manages both.

In that case he cannot have very full employment probably?—Not in all cases; but when it can be conveniently done, when one officer is sick, and there is not another at liberty, it is laid on two.

Are the officers very fully employed in Ireland?—In general.

As much as they are in England?—I think nearly the same: they have more night-duty in Ireland on the distilleries, as they work night and day.

What head of duty takes up their time principally?—Attending to the distilleries and maltsters.

JOHN CLARK,
Surveying-general-examiner.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at their Office in Glasgow.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 96.

21st November, 1833.

No. 96.
Mr. Richard Jenner,
21st November, 1833.

Mr. *Richard Jenner*, Collector of Excise, Glasgow, called in and examined.

WHAT office do you hold in the Excise?—Collector of Excise for Glasgow collection.

How long have you been so?—Four years and a half, in Glasgow.

Whom did you succeed?—Mr. Huie.

Was not there a Mr. Findlater?—Yes; he was predecessor to Mr. Huie; and is in good health for his years.

Have you gone through all the gradations of the Excise department?—I have.

Where were you before you came to this collection?—In London, in the Secretary's office, for two or three years. I had originally been in the country surveying department, but was sent up to go into the Secretary's office, where the services of a practical officer were wanted. I have served as officer and Supervisor, and gone through all the gradations.

What traders have you now under your inspection in Glasgow?—The traders are very numerous: I have a list of the principal ones: brewers, maltsters, soap makers, brick-makers, paper makers, paper stainers, hat-board makers, glass makers, distillers, vinegar makers, pyroligneous-acid makers, rectifiers, tobacco manufacturers, tallow melters, soap and starch claimants, brandy, wine, tea, and tobacco dealers, vinegar dealers, spirit retailers, wine retailers, sweet retailers, and duty-free warehouses for spirits.

What are the limits of your collection?—In Glasgow, and as far as Dumbarton, and the suburbs round Glasgow.

How many officers are employed in those limits?—One Collector, that is myself, two collectors' clerks, eight permit writers, eight Supervisors, eighty officers, six assistants, and one supernumerary; making a total of 106.

Do you pay the salaries?—I do.

What is the total of the salaries?—11,622*l.*

What is the amount of the total collections?—For 1831 it was 549,190*l.* 17*s.* 6¾*d.*; for 1832 it was 462,545*l.* 8*s.* 1½*d.*

You have also occasional visits from Surveying-general-examiners?—Yes; they attend here frequently, and survey all the traders, and supervise over the officers, to see that each do their duty, and that the revenue is protected.

How often do they come?—There has, I understand, been a new arrangement, some time ago; but this matter does not interfere at all with my department. There are certain districts arranged in Scotland for the general Supervisors to attend to, and, according to the directions of the Board, they make their visits; there have been two here for the last three or four months; but their visit embraces other collections besides Glasgow.

Are they here now?—No, they have left.

Do you exercise any control with respect to the officers in your collection?—Undoubtedly I have the whole control of them, so far as respects the general arrangement and examining their performances, and standing between the Board and them in their representations and complaints. The Supervisors make out a diary of their daily performances, and these diaries are examined by the Collector.

Does the correspondence pass through you to the Board?—All the principal correspond-

ence on general business; but the correspondence arising out of any occurrence the Supervisor discovers he states to the Board, and then any correspondence upon the subject of that passes with the Supervisor, unless the nature of the case calls for further inquiry.

There is no regulation requiring that the Collector should be the medium of correspondence between the officers and the Board?—No; all applications on the part of officers for expenses, promotion, and removal, are underwritten by the Collector, and numerous applications of the traders are underwritten by the Collector also.

Are all the duties paid at your office?—Yes, with the exception of eight visits in a year to Dumbarton; and, independent of our own actual duties, Glasgow is the great mart for warehousing for other distillers, so that we transact the bulk of the business of the west of Scotland. There are from fifty to sixty, and occasionally as many as seventy distillers, who warehouse spirits in Glasgow, who take it out cask by cask, and pay the duty in Glasgow.

Have the Excise duties been heavy in Glasgow?—Yes; in former years they have amounted to near 700,000*l.*, just before the repeal of the duty on licences.

Has there been a reduction of officers?—Yes, there was a reduction of from twenty to thirty officers at the repeal of the calico duty; but the distillery has been increasing here so much, that we have scarcely been able to keep pace with the standing establishment.

Do you consider the duties generally pretty well collected, without much fraud on the part of the dealers?—Yes; I think they are very fairly collected in Scotland.

Is there any thing you can suggest with regard to the Excise laws by way of improving any part of them?—I am not aware of any particular measure which presses heavily on any part of the trade at present.

Do you conduct prosecutions against offenders?—I conduct the prosecutions in summary proceedings in Glasgow.

What assistance have you?—I have no assistance.

Are you not allowed to employ any professional assistance?—We never do it: there are so few professional men that understand the subject, perhaps, so well as we do ourselves; and we should have more difficulty in explaining to them than to the magistrates.

What officers have you to assist you?—The justice of the peace clerk takes down the minutes of evidence: when that is necessary I generally attend: the Supervisor prepares the informations in each case in whose district the matter may occur; and I look over them and examine the evidence, to see the nature of the case, and conduct the cases before the court.

Have you any power of stopping or compromising a prosecution?—None whatever.

Before what courts do you proceed?—We proceed only before the justice of peace courts.

How often do they sit?—They wait for a number of cases, as the matter may be, and hold a special court, once a quarter, perhaps.

Do you find them ready to convict where the case is proved?—Yes: there is one point in which we find a little difficulty sometimes; the clause* prevents a mitigation below one-fourth of the penalty.

Is that considered too high?—Yes, the penalty is in some cases very heavy; and though the party may be guilty, the magistrates do not consider that they may be guilty to the extent of one-fourth: they recommend the matter, but are sometimes rather averse to such a step being necessary, as interfering with their judgment.

The cause of that is, that the penalties have been originally put on too high a scale?—That is my opinion in many cases.

Do you think there would be more readiness to convict and to execute the law if the penalties were revised, and put on a scale more commensurate with the offences?—That is my opinion, so long as the mitigation is restricted.

What class of magistrates are they?—They are mercantile men, and men of the first respectability, and all justices of the peace for the county of Lanark: we do not go into the burgh court at all.

By whom are they appointed?—They are, I presume, recommended by the Lord Lieutenant, and I suppose appointed by the Lord Chancellor.

Have you any communication with the Solicitor of Excise?—Yes, I have a good deal of correspondence with him.

Do you communicate with him in each case?—Generally, there is some one requiring communication with him.

How is it decided whether the prosecution shall be before the magistrates or the Court of Exchequer?—By direction of the Board and the nature of the offence: we state the offence to the Board; and, as to a minor offence, they issue directions to lay an information before the magistrate: if it is a serious offence, and out of the limits of the law, that is, four months, a suit is instituted in the Court of Exchequer.

What is the limitation of proceeding?—Four months, as it respects summary proceedings, and three years in the Court of Exchequer.

What expense is incurred in a common case before the magistrates?—The expense is small; in average cases, from seven to ten shillings each.

What do they consist of?—Occasionally witnesses coming who are subpœnaed; and the fee to the justice's clerk, and the postage of letters: nothing is paid to the officers, only money laid out.

Do you communicate with the Solicitor in London, or in Edinburgh?—In Edinburgh, on the subject of all legal proceedings in the Exchequer.

R. JENNER.

* See 7 and 8 Geo. 4, c. 53, s. 78.

MINUTES OF EVIDENCE taken before the COMMISSIONERS OF EXCISE INQUIRY, at their Office in London.

Sir HENRY PARNELL, Bart., M.P., in the Chair.

APPENDIX No. 97.

16th November, 1835.

Examinations.

No. 97.
Richard B. Dean, Esq.
16th November, 1835.

Richard Betenson Dean, Esq., Chairman of the Board of Customs, called in and examined.

You are acquainted with the different proceedings that take place, in regard to exporting goods subject to the Excise duties, as to their drawback?—Yes; we have cognizance of them necessarily.

The Excise department have officers of their own in the different ports to conduct this business?—I believe so.

In what way are you concerned in a case of export for drawback?—The way in which the Customs is concerned, is in order to see that the goods, which we may technically call exciseable, upon which the Excise duties have been paid, and upon which the party sending them to Ireland claims drawback of the duty, are *bonâ fide* the goods, and that they are actually shipped.

The same with regard to an export to foreign countries?—Yes; to foreign countries, with respect to which drawback is allowed.

Then you have a certain number of officers always concerned in each case of export?—The officers in the Customs who are called water-side officers, and who are appointed for the purpose of examining goods that are exported, take care that Excise goods also come under their inspection, with a view to give the necessary document to the Excise officers that the goods upon which Excise drawback is claimed, have been *bonâ fide* shipped and exported.

What is the course of proceeding with regard to the export of goods for drawback, upon which Custom duty has been paid?—The officers are in the first instance to be made acquainted with the nature and amount of the goods that are to be exported, with a view to ascertain that the duties upon which drawback is claimed have been paid; and to see that they correspond in all particulars with the entry of the party; and finally to ascertain and certify, that the goods so entered, and upon which the duties have been *bonâ fide* paid, are shipped and exported; and it is upon a certificate of the shipping officer that the parties obtain ultimately what we call a debenture, for the purpose of having the drawback returned to them.

Then it would appear that your officers would be just as competent as officers employed under the Excise for superintending goods exported for drawback that have paid the Excise duties?—All that the officers of the Customs are required to know correctly is, that the duties of Excise on goods upon which drawback is claimed have been paid to that department; with regard to the other matters of the shipment and certificate of their being shipped, the entries and so forth, that would form a part of the ordinary duty of the Custom-house officer. I am not the least prepared to say, in the event of the officers of the Customs being called upon for further assistance in the export of Excise goods, that so far as the Customs were concerned, they would find any difficulty upon a proper understanding and communication with the Excise. I should add, that no Excise drawback is paid upon goods sent to Ireland, unless the landing of such goods be certified by the officers of the Customs at the port of landing; and goods intended for shipment to foreign parts are given into the custody of the Searchers of the Customs, in packages under the Excise seal.

Will you be so good as to explain to the Board generally, how the correspondence of your department is managed at the head office?—The department of the Secretary is divided into several branches for London; the ports in Ireland and Scotland; the western ports of England and Wales; the northern ditto; coast-guardand plantation. The Secretary is the individual who brings before the Board all papers of importance, whether sent from the Treasury or from the Board of Trade, or from parties in London, who petition the Board upon more important matters. The western clerk receives all communications, except those relating to coast-guard matters, from all that part of England and Wales which is, geographically speaking, called the western side of the country; and the northern again, taking in the northern part. The plantation-clerk receives all communications from the colonies. With regard to ordinary petitions, there are annexed to the Secretary's department two offices: one is called the petition seat, or clerk of the petitions; and he has an assistant, who receives day by day, and hour by hour, all the ordinary papers that parties address to the Board, with a view to have many technical forms attended to, and trifling matters with regard to trade; and they are brought before the Board in boxes during the whole sitting of the Board, in order that parties who may have those ordinary transactions may receive an immediate answer.

Are those petitions from the country as well as from town?—No; only from London. The Secretary brings forward papers of public importance from the higher departments of the Government, the Board of Trade, the Admiralty, and the Lords of the Treasury; and there is a seat in the Secretary's office where those papers are registered.

Who superintends the post letters?—There is a post-clerk, or clerk of the postage.

He claims the letters in the first instance?—Yes; an account is kept by a clerk in the Secre-

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tary's office, called the clerk of the postage, whose messenger attends day by day at the Post Office, for the purpose of taking up all letters, addressed to the department of the Customs, in the morning, and again in the evening, for the purpose of conveying all letters requiring to be forwarded by the post.

To whom does he deliver them?—When the letters are received, the postage-clerk takes an account of the number and of the postage thereon, and then they are delivered to the heads of the several branches. I should also add, that the Assistant-Secretary receives all communications from Scotland and Ireland, and they are brought by him before the Board daily.

How is this division of letters decided?—As they are brought in it is soon seen to what office they are to be distributed; as every letter is marked on the outside the port it comes from, and signed by the Collector or Comptroller.

With regard to letters of traders, how is the division made?—They come in the first place to the post-clerk, and all letters not particularly specified to come from the Plantation, Scotland or Ireland, or western or northern division, are brought to the Secretary, who will either lay them before the Board, or distribute them as they belong to the different departments of the office.

Are they examined by any officers?—By the heads of those particular departments, the Secretary, Assistant-Secretary, western, northern, or plantation-clerks.

To what extent does their examination go, and what is the object of it?—The extent that their examination goes to is to give them some discretion, but a trifling one, as to whether they are of that character that shall immediately be brought before the committees who sit day by day, the western and northern committees of the Board, or whether they shall come before the Board immediately; or in some cases, if a petition of an ordinary nature comes from an out-port, and which requires some facts to be elucidated before they are ripe for decision, they are sent immediately off to the port or place from which they came, in order that the facts may be attained before they are brought before the Board and decided upon. But every matter of importance is, in the first instance, brought before the committee; the committee reserve it, if it is important, and bring it before the Board that day, in order that a decision may be had upon it, or reserve it till the next morning, as the case may be.

Are the letters read throughout?—Every paper that comes before the committees, if of minor importance, is decided upon by the committee, with a view to give an answer to the out-port—I am speaking of England; and when those orders are completed with a view of giving an answer to the port from which the application has come, the letters conveying those orders in those cases, where the signature of the Commissioners is necessary, are brought at the end of the day into the Board, and read at the head of the table by the different clerks before the Chairman.

Are we to understand that the committee, then, actually decides nothing by itself?—The committee so far decide that they give the order, and that order is immediately followed up by a letter; but the letter is brought before the Board, and if it is not quite agreed to, it is stopped; but it is read at the head of the table in order that every matter, before the order goes forward, be brought before the Board, and the Chairman be cognizant of it. There are other cases in which the Board's directions are signified by the letter of the Secretary or Assistant-Secretary.

How many Commissioners form a committee?—There are three committees sitting every day, western, northern, and what we call the coast-guard committee, which is upon smuggling.

How many members attend?—Sometimes one and sometimes two, very often; but it depends upon the nature of the business; and, independently of these committees, there are committees sitting frequently for the selection of officers for promotion, and upon various other special occasions; those are permanent committees that sit daily. I should also state, that in each department before enumerated, a register is kept of every report, letter, application, or petition that may be received; and that register is inspected either by the Board, or by the committee, from time to time, in order to see that it is properly kept, and also to ascertain that no paper remains unanswered beyond a proper time.

So as to compare the time of the receipt with the time of the final decision?—Yes; and there is also a standing minute that in the event of any petition of *any* description being outstanding more than three days, it shall be inquired for: as the petitions are returned, they are marked off to a particular officer; for instance, a paper comes, and the Solicitor's opinion or any other officer's opinion may be asked; it is the duty of the registrar in each department, if, after the period of the three days, the paper is not produced, to see where it is, and a requisition is then forwarded to the officer to shew cause why that paper is not forwarded.

In the term 'petitions' you include memorials?—I mean every paper, of every description, received from every person: there are no less than seven registers.

How is the correspondence between the Treasury and the Board of Customs carried on?—All the Treasury papers come, in the first instance, to the Secretary, and are opened by him.

Do they undergo an examination by the Secretary?—Yes; at ten o'clock in the morning every paper, of every description, whether it be a memorial to the Treasury or the Board of Trade, or any letter of any importance, is opened and read by the Secretary.

Does the Secretary make any notes in reading the letters?—Not very often in the first instance, unless any thing of importance. I do every day.

Is he required to do so?—Not in the first instance; but he would, and is expected to do so, should any matter of importance occur.

He does not make an examination in order to give any report?—No; the papers are, in the first instance, laid before the Chairman; and then they are entered in the minutes of the Board, which are read every day at eleven o'clock.

Does the Secretary give them to you as Chairman, in your individual character, or as sitting and presiding at the Board?—As sitting and presiding at the Board: it is his duty, in the first

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instance, to bring every paper before the Chairman of the Board while it is sitting; and then they are all entered in the minutes, and the minutes read the next day.

You keep, then, a book of proceedings?—Yes; in which the most important papers that come before the Board, and other proceedings, are entered.

What officer keeps that book?—The clerk of minutes.

So that every transaction that takes place before the Board is entered in this book?—Yes; every material transaction connected with papers of importance on all the different subjects that come before the Board ought to be, and I believe is, entered on the minutes.

When a petition has been presented to you on the part of traders, in what way do you communicate your answer to that petition?—If it comes in the shape of a memorial or petition of importance, the answer is sent to the party by a letter, signed by the Secretary; if it be an ordinary petition, which are coming before the Board every half hour from the petition-seat, upon ordinary matters, then it comes before any member who may happen to be at the Board-table; as the papers are distributed among the members, and orders are given upon the papers *instanter*, and conveyed, either verbally or in writing, to the parties, through the office of the petition-clerk. The Petition Office has a window in it, to which parties come and put their petitions in, and call that day, or the next morning, to know the answer; and the answer is given that the petition is granted or not granted; or some grounds may be given to the parties upon which it is refused or not, as the case may be.

When petitions come from the country, in what way is the answer conveyed to the party?—The petitions are invariably answered, either by a letter to the Collector or Comptroller of the port, through whom, most probably, the petition may have been forwarded, or by letter to the parties themselves, signed by the Secretary.

By what rule are you guided in giving a written or an oral answer to applications?—By the importance of the matter. There are a number of ordinary cases, in which an individual asks for something which the agents, who generally appear for the trader, know so well that the word 'granted' is understood, and the agents proceed to the water-side, or to the department where their business is, and the petition is disposed of summarily; but if it be a matter of any importance, either to the public or an individual trader, the answer is given in writing: indeed if it be a matter of importance to the public, and it involves a question of practice or of principle, in which the public is concerned, the answer would be by a Board's minute, which would be promulgated, or printed and circulated.

Do you give audiences to traders in London?—Very rarely. I am called upon to do it perpetually, and I very often decline upon two principles; in the first place, that if I were to do it to every body, my time would be so occupied that I could not attend to the business of the Board; and, secondly, that unless the petition or complaint be in writing, the parties might get an answer from me, verbally, which might commit the Board; and therefore I wish every thing to be in writing, that the trader may understand that the paper has gone before the Board, and received proper consideration.

But if any branch of trade wish to appoint a deputation to communicate upon important matters, as affecting their interests, do the Board see them?—The Board do not see them, inasmuch as the time of the Board would be so taken up by deputations that the business would be at a stand; but the Chairman and the deputy, or the Chairman alone, as the case may be, invariably see them: but even in that case, after having seen them, it has been my invariable custom to request that what they have stated may be reduced into writing, in order that it may be laid before the Board, and the parties may have an answer in writing.

You, however, give them the full opportunity of stating their case?—Yes, the fullest; and even afterwards, when they have stated their case, should any circumstances occur in which the Board think that they might have a further explanation, the parties are again written to, and requested either to attend again or to explain such circumstances as the Board may think necessary, with a view to a proper understanding and final decision of their case.

In regard to any alterations that have been made, or continue to be made in the Customs laws, is it the practice to communicate with and consult the traders who are interested in those changes?—Invariably.

So as to derive the full benefit of any communications or suggestions that they may think proper to make?—Yes; the usual course of proceeding in any alteration, either meditated or determined upon with respect to duties or practice, is that the Board, either by themselves or by their principal officers, called the Surveyors-general, or the officers in the Long Room, desire the trade, those who are particularly concerned in that duty or whatever it may be, to be consulted, and generally to be consulted in such a way as to obtain the undisguised opinion of the parties in the first instance; and then, when all the information is obtained that can be had, it is the usual practice of the Board to confer personally with their principal officers, and finally determine as to whether they shall make any representation to the Treasury, or what may be done in the particular case under consideration. I am in the habit perpetually, myself, individually, of seeing gentlemen in the trade, for the purpose of informing myself upon many matters connected with the reduction or alteration of duty, with a view to bring any question before the Board that I may think of importance.

How is the law business of your department managed?—By a Solicitor, an assistant, and a certain number of clerks.

Do those persons manage the Irish and Scotch business as well as the English?—The Solicitor is responsible for the whole of the law business connected with the United Kingdom; but there is an assistant-solicitor in Scotland and an assistant-solicitor in Ireland, who communicate with the principal Solicitor in England; the Solicitor in England having been at the bar for twenty years, and selected by permission of the Government from Westminster-hall, without any influence whatever.

Are the Assistants in Ireland and Scotland members of the bar, or Solicitors?—Solicitors,

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I believe, both. Besides the Assistant-Solicitor of Customs in Scotland, there is also an Assistant-Solicitor in the Court of Session and Justiciary, who is a writer to the Signet.

Do they act in the courts themselves?—Yes.

They are entirely under the order of the Solicitor in London?—Yes; and he doing nothing but under the express direction of the Board.

What establishments have the assistants in Scotland and Ireland?—Very trifling. The Assistant-Solicitor in Ireland has two clerks; in Scotland there is no clerk.

Do you carry on all your prosecutions in the Court of Exchequer here?—I should say very rarely now; that where one case goes before the Court of Exchequer, one hundred are decided by the magistrate upon summary process.

When you use the word 'now,' in what sense do you apply it?—I mean within about the last ten or twelve years, the course having been otherwise before that period, when almost all cases went into the Exchequer; and that which cost 20,000*l.* now costs 2,000*l.*

Do you find that mode of proceeding satisfactory?—Nothing more so; in the first place the proceedings are cheaper, and, what is of great importance to the Crown and to the party, is, that the inquiry takes place directly, and a decision is had immediately.

To what amount do those cases go?—The ordinary case of the 100*l.* penalty, and the cases by the recent Act of Parliament, where parties, who are detected smuggling at sea, and who are now brought before the magistrates, and instead of being sent for the naval service to sea, are now committed to hard labour for a period of six or nine or twelve months, as the case may be; almost all those cases are decided by magistrates.

In what way do magistrates act?—In the different counties, either at petty sessions or individually, according as the Act of Parliament may determine how the matter is to be ultimately investigated and decided either by one or two magistrates.

In London how are the cases decided?—They are brought before the magistrates also; sometimes before the Lord Mayor, sometimes before the magistrates of the Thames Police; but if it be a case in which traders are concerned, and where the smuggling has been carried on to a great extent, and very heavy penalties are incurred, and the evidence of importance, then the case is brought before the Attorney and Solicitor-General, in order to come before the Court of Exchequer.

In conducting cases in the country before the magistrates, who acts?—The Collector, in most cases.

Is he assisted by any legal adviser?—According to the importance of the case; if it be a case in which the parties are likely to be assisted by legal advice themselves, whether by a Barrister or Attorney, the Board then directs the Collector and Comptroller to employ a respectable person either as an attorney or barrister, as the case may be. All those cases in which any legal assistance would be required would be almost invariably under the express orders of the Board; and upon the circuits, in all cases, either the Solicitor or the Assistant-Solicitor or chief clerk would themselves attend the assizes.

Do you bring causes often before the assizes?—No, not very often, but occasionally; in case of obstruction, of felony, or the higher and more grave cases, or when the magistrates have committed for the assizes.

Do you take bonds of security from your officers for good behaviour?—I am not sure whether we do now or not; certainly not in all cases: but I believe in some cases bonds are given by officers, in the penalty of 100*l.* to 500*l.*, for good behaviour. In the case of those officers who receive money, higher security is taken, according to the amount of money which the officer receives.

Where there is no money received by the officer, is security given?—The practice has been discontinued as regards inferior officers, such as lockers, tidewaiters, weighers, watchmen, &c., but the practice still continues as respects landing-surveyors, landing-waiters, and other out-door officers; and although I am of opinion that security for good behaviour may be generally dispensed with, inasmuch as the tenure of office would depend upon good behaviour, yet in all cases in a revenue department, particularly in which any officer may be individually connected with the receipt of duties, I think security is proper. I would submit that landing-surveyors and landing waiters, upon whose integrity and intelligence the revenue of Customs so much depends, as it is upon the accuracy of the accounts taken by those officers that all the duties are collected, should continue to give security.

Have you a clerk of securities?—Yes: it is his business to take charge of and keep a register of those bonds.

Is the clerk of securities in the Solicitor's office?—No; he keeps an account in the Secretary's office.

Who has the care of investigating the fitness of the securities proposed?—It depends upon where the parties are: if they are in the country, the Collector and Comptroller; if in London, it is done through the Solicitor or the Secretary, or, in short, such parties as the Board can rely upon with a view to obtain the best information.

Have you annual or periodical visits with a view to ascertain the state of the securities?—In all cases connected with the receipt or custody of money.

How often do you revise the securities?—I believe once a year, but always upon the death or removal, or promotion of an officer.

How do you find the consolidation of the Boards in Scotland and Ireland work?—Perfectly; the correspondence has materially diminished. I hear of no complaints. The money is securely collected and remitted, and business is exceedingly simplified, to the satisfaction, as I believe, of all parties. I should state, as a very material part of the Board's superintendence, that they have officers called Surveyors-general, to the number of five; and the ports of the United Kingdom are distributed into circuits, two Surveyors-general being out at a time invariably; so that every out-port in the United Kingdom is inspected and reported upon

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within eighteen months:—it was within twelve months, but now we have extended it. Those reports, so received from time to time, are brought before committees, and ultimately before the Board; and in those reports the officers are not only called upon to see and report that the duties are safely and properly collected, and the business satisfactorily done, but also as to the conduct, and character, and efficiency of every individual officer in the port.

Do they hold communications with the traders?—They generally do so; they see them personally, and ask them if they have any complaints, and any thing to suggest.

That would contribute to promote the communication between the traders and the Board?—Yes; and those reports when finally received—the same reports being made by each head of the departments in London, giving an account of the character and conduct of every individual in the department, both in London and the out-ports—all come before a committee appointed by the Board annually, who, in communication with all the principal officers, and in correspondence with the out-ports, make their report to the Board, who sit for the express purpose of receiving those reports, and finally promulgate a minute in London and the out-ports, giving their opinion upon all that has been laid before them with respect to the conduct and character of each individual; so that by that means there is not a single officer in London, or a single officer in any of the out-ports in the United Kingdom, whose conduct must not come, not only incidentally, but directly before the Board annually. And all those officers who have conducted themselves well from time to time, and have been satisfactorily reported upon, have their names recorded in a book; and in the event of any vacancy taking place in the higher offices, the pretensions of all officers who are entitled to promotion are referred again to a committee, who are to report to the Board the names of one, two, or three officers, who from service, intelligence, and good conduct, are the best entitled to be recommended to the Lords of the Treasury.

Then, in point of fact, you hear nothing of complaints in Ireland, in consequence of the removal of local Commissioners?—I do not think that I have ever heard of one, to my knowledge; and I should say myself, without the least disparagement to my friends who were there, that I believe that parties in Ireland, as well as in Scotland, obtain an answer more readily now than they did when the local Boards sat, inasmuch as they go direct to the Board of Customs instead of going through the local Board.

In regard to the appointment of officers, is there a fair proportion of Irish in the departments?—The Board of Customs never ask any question as to a man's country or his religion; their first object is to know how long he has been in the service, and what is his character or pretension for promotion, and accordingly as he is entitled so is he recommended.

In point of fact, have you a good many Scotch and Irish employed in the department?—I believe so—I hope so. All the original appointments are made by the Lords of the Treasury, and all promotions are left in the Board, and I believe they are most honestly attended to; and, in point of fact, that is the secret by which the business is simplified, and the public are satisfied by having good and honest and intelligent men at the head of the various departments in the United Kingdom.

What is the lowest class nominated in your service; are there any expectants?—No, nothing of the sort; it is a difficult question to answer as to the lowest, because that depends whether in the landing or waterguard: the lowest office in the waterguard being a tidewaiter, and in the landing department a weigher.

Are they appointed by the Treasury?—Yes.

Is there any examination to which they are subjected?—Invariably. No man is admitted after having received his nomination from the Treasury, of whatever grade he may be, till he has served a probation, and till certificates are laid before the Board as to his general character and conduct, and a certificate also of his age; because they cannot be admitted if they are above thirty.

Who certifies?—In London, it depends upon the office to which the party is appointed; if in the water-guard, the inspectors of the river and the tide-surveyors; if on the land, the landing-surveyors and landing-waiters; and if to the Secretary's office, or the Long Room, the Secretary or chief clerk, or the principal officers in the Long Room, as the case may be, and so throughout each department: the head of each department will be held responsible for a due inquiry and certificate of the person nominated, not only as to his age and character, but, ultimately, after probation, as to his qualifications, whether as to reading, writing, or arithmetic, as the case may be.

Do instances occur of the nominees being thrown aside?—Yes, certainly.

You take care that you do not allow a person to be established in the department without a probability of his becoming a useful officer?—No man's commission is signed till the certificates of qualification, and all other necessary certificates, are laid before the Board; and it is not till the certificates have been examined, and the party satisfactorily reported upon, that he is admitted.

Was the Secretary of Customs in the department before he was appointed?—For many years; I believe, twenty years and more; he first came into the department as a landing-waiter.

Had you any participation in his appointment?—He was recommended by me individually, having had a great experience of his character and intelligence when Inspector-general at Liverpool, and, afterwards, as Surveyor-general and as assistant-secretary.

Who was his predecessor?—Mr. Whitmore. He had been in the Secretary's office for thirty years before he was appointed assistant-secretary, and had gradually advanced by good conduct.

R. B. Dean.

[The annexed copies of forms and orders, marked A, B, C, D, E, F, G, H, I, K, have been added by Mr. Dean, as explanatory of parts of the foregoing evidence.]

A.

SPECIMEN OF A REFERENCE-BOOK OR REGISTER.

Glasgow,

No.	Date.	By whom.	Subject.	When referred.	To whom.	When returned.	When read.	Determination.	Date of Board's Letter.	No.
	1835.									
160	Oct. 17	Collector and Comptroller, R. Bradley . . .	Stay of proceedings against him	Oct. 20	Solicitor . . .	Oct. 21	Oct. 21	Rejected	Oct. 22	178. Inclosed in next to 164.
161	„ „	Collector and Comptroller	Licences for the "Eleanor" and boats . . .	Oct. 20	Surveyor of sloops .	Oct. 20	Oct. 20	Approved	Oct. 20	174.
162	Oct. 18	Collector and Comptroller	Report the decease of R. Thomson, a tidewaiter .	Oct. 21	Board . . .	. .	Oct. 21	The establishment to be noted, and the Surveyors-general to report as to necessity of filling the vacancy.		
				Oct. 22	Surveyor-general .	Oct. 23	Oct. 24	R. Thomas, redundant boatman, to be recommended to the Treasury for the vacancy . . .	Oct. 27	Memorial to Treasury. 1218.
163	„ „	Collector and Comptroller	Officers absent in the month ended the 10th inst. . .	Oct. 21	Board . . .	. .	Oct. 22	Read.		
164	„ „	Collector and Comptroller	Account of incidents in Michaelmas quarter . .	Oct. 21 „ 22 „ 23 „ 24	Surveyor for buildings Surveyor for sloops . Examiner for stationery Comptroller-general .	Oct. 22 „ 23 „ 24 „ 27	Oct. 28	To be paid, subject to the deductions proposed by the Surveyor for buildings and Comptroller-general.	Oct. 29	200.
	Oct. 25	R. Bradley . . .	Further praying stay of proceedings (former papers, 160, inclosed) . . .	Oct. 28	Board . . .	. .	Oct. 29	The Board abide by their former order	Oct. 30	205.
165	„ „	Collector and Comptroller	As to the duty payable on certain chicory . . .	Oct. 28	Landing-surveyor .	Nov. 3	Nov. 3	The *ad valorem* duty of 5 per cent. to be charged . . .	Nov. 3	215.
				Nov. 1	Precept issued to account for delay .	Nov. 1	Nov. 2	Read.		

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B.

Precept for Outstanding Papers.

The application, as under, not appearing to have been returned within the period prescribed by minute of 8th June, 1822, the Board require the same to be reported on forthwith, and the cause of delay assigned hereon, for their consideration.

Scotch Seat, Secretary's Office,
Custom House, 183 .

By Order of the Commissioners,

Port.	Date of Application.	No.	Names of Applicants.	Subject.	To whom referred.	Date of Reference.

C.

By the Commissioners for managing and causing to be levied and collected His Majesty's Customs.

Minute, 6th August, 1829.

The Board having adverted to the several orders issued by them, from time to time, granting certain discretionary powers to the Collectors and Comptrollers at the out-ports in England, and to the directions issued by the late Board at Leith to the Collectors and Comptrollers at the out-ports in Scotland, upon the same subject; and as a diversity of practice appears to exist in regard to the powers exercised by those officers, the Board have had under consideration what general regulations it might be expedient to adopt in this respect at all or any of the ports of the United Kingdom (particularly with reference to the recent abolition of the local Board in Scotland, and to the intended abolition of the local Board in Ireland on the 5th January next), with a view of giving every possible facility and despatch to trade, consistent with due security to the revenue;—

Resolved,—

That it would be expedient to grant discretionary powers to the Collectors and Comptrollers at the whole of the out-ports of the United Kingdom (with the exception of Liverpool, in respect to which special directions have already been issued to the Collector and Comptroller, and the Inspector-General of that port, in consequence of the Board's minute of the 2d April, 1823), to the following extent, viz.—

1st. In cases where any vessel shall have been seized for a breach of the revenue laws (the same not being a vessel suspected to be employed in smuggling), the Collector and Comptroller may, upon application being made to them in writing, release such vessel, upon taking the security of the owners or their agents, with one other sufficient security, in the penalty of the value of the vessel, with condition to pay into the hands of the Collector, or other person authorized to receive the same, the amount of any composition, fine, or satisfaction, which may be duly adjudged or awarded, on the release of such vessel; the application of the party, and relative papers, to be then forthwith transmitted to the Board for their final directions.

2d. In cases where any application shall be made by the master of any vessel to amend his report, and it shall appear that the goods not duly reported are not under seizure, the Collector and Comptroller may permit such reports to be amended, upon proof to their satisfaction, that no fraud was intended. Such applications, with the reports of the officers, to be forwarded to the Board at the end of every quarter.

In cases where the goods shall have been seized previously to any application being presented to the Collector and Comptroller for the amendment of the report, and no suspicion of fraud shall be entertained, the report may be amended, and the goods released, upon payment of the proper duties; the Collector and Comptroller taking a deposit, not exceeding twenty pounds, to abide the Board's decision; such applications to be then forthwith transmitted to the Board for their directions.

3d. In cases where any articles shall have been entered under a wrong denomination, and where the difference of duty shall not exceed five pounds, and no suspicion of fraud shall attach, the entry may be amended, on proof that no fraud was intended; the Collector and Comptroller taking a deposit, not exceeding two pounds, to abide the Board's decision. Such applications to be forthwith transmitted to the Board for their directions.

4th. In cases where any goods entered for exportation shall be undervalued, and where the duty on the deficiency does not exceed one pound, the entry may be amended, upon a deposit equal to the amount of the duty upon the full value of the goods; all cases of this description to be forthwith transmitted to the Board for their ultimate directions.

5th. In cases where any goods shall be incorrectly entered for the bounty or drawback, and where the amount overclaimed shall not exceed five pounds, and no suspicion of fraud shall attach, the shipment of the goods may be permitted upon a deposit equal to double the amount of the overclaim, to abide the Board's directions; the debenture being withheld until such directions are received, for which purpose the papers are to be forthwith transmitted to the Board.

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6th. In cases where sweetmeats, or other trifling articles, brought for private use, or as presents, from the British possessions in America or the West Indies, are not inserted in the certificates of clearance, the same may be admitted to entry, as of the produce of the British possessions, upon satisfactory proof of the fact, upon payment of a fine, not exceeding five or ten shillings, according to the value of the article; such fines to be carried to the King's share of fines and forfeitures, and an account thereof to be transmitted to the Board quarterly.

7th. In cases where any vessel shall arrive with foreign corn in a heated or damaged state, or under any other circumstances which may render an immediate unshipment thereof necessary, the Collector and Comptroller may permit the same to be deposited in some proper warehouse, upon such cargo being duly entered, and are to report the same forthwith, for the Board's further directions.

8th. In cases of short shipment, or in cases of over-entry of any goods imported, the Collector and Comptroller may return the duties overpaid by the usual certificate; taking care, in the latter case, that a certificate be not passed for any goods, reported in pieces or in packages, when the number landed shall be short of the number reported, without the special directions of the Board.

And Ordered,—

That copies of this minute be delivered to the Surveyors-general at this port, and transmitted to the Collectors and Comptrollers at the several out-ports in England and Scotland, for their information and government. Copies are also to be transmitted to the Commissioners in Dublin, with a request that they will issue similar directions to the officers in Ireland; and the several officers concerned are to be apprised that the powers now vested in them by this minute are to be considered as superseding all former orders which may have been issued upon the same subject.

D.

By the Commissioners for managing and causing to be levied and collected His Majesty's Customs and other duties.

Minute, 28th February, 1834.

The Board having had before them the report of the committee, to whom the returns of the ages and capacities of the several officers and clerks in the service of this revenue in London, for the year 1833, have been referred, it is with much satisfaction the Board find that the result of the inquiries made by the committee has been in general satisfactory, with respect to the regularity, zeal, and efficiency with which the business has been conducted by the several parties, and that many of them have been individually pointed out by the principals of their departments as prominent in official merit.

The committee having recommended that the fines for non-attendance of the clerks in London, amounting, for the year 1832, to the sum of 4*l.* 1*s.* 9*d.*, the distribution of which was directed by minute of the 12th April last to be withheld till the present year, and the fines for the year 1833, amounting to 11*l.* 16*s.* 6*d.*, making together the sum of 15*l.* 18*s.* 3*d.*, may be divided among the following clerks, in the proportion set against their names, as a testimony of the Board's approbation of their good conduct, viz.—

	£.	s.	d.
Mr. G. Mitchell, clerk of the 5th class at the London Docks	2	2	0
„ G. Chambers, ditto at the West India Docks	2	2	0
„ C. Powell, ditto in the office of Comptroller of Accounts for the East India department	2	2	0
„ J. Hall, clerk in the Long Room	2	2	0
„ W. Masson, extra clerk in the office of the Inspector-General of imports and exports	2	2	0
„ H. Jones, ditto at St. Katherine Docks	2	2	0
„ W. Beeston, ditto in the office of the Comptroller of Accounts for the legal quays	2	2	0
	14	14	0

Ordered,—

That an order be prepared on the receiver of fines and forfeitures for payment of the sums above mentioned, and that the said receiver do carry the balance of the fines, viz. 1*l.* 4*s.* 3*d.*, to the account of fines for the current year.

The committee having also recommended that the fines imposed upon tidewaiters, watermen, watchmen, and weighers, for neglecting to answer their call for duty during the last year, and which amounted to the following sums, viz.—

	£.	s.	d.
Tidewaiters	197	15	0
Watermen	1	5	0
Watchmen	1	5	0
Weighers	10	13	4

may be distributed amongst those officers who have not been fined for non-attendance, or found guilty of any offence whatever, between the 5th January, 1833, and 5th January, 1834;—

Ordered,—

That an order be prepared on the Receiver-General for paying the sum of 1*l.* 6*s.* to each of the tidewaiters; 5*s.* to each of the watermen and watchmen; and an order on the receiver of fines and forfeitures for paying the sum of 10*s.* to each of the weighers named by the committee, and that the balance of 5*s.* 7*d.* of the tidewaiters' and 3*s.* 4*d.* of the weighers' fines be carried to the account of fines for the current year.

The committee having stated that, assisted by the House-Surgeon, they had personally interrogated the several officers mentioned in the list F., annexed to their report, who had been long absent by sickness, and suggested that the Surveyors-general and the House-Surgeon, so far as they are respec-

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tively concerned, may report on the cases of the said officers, in conformity with their (the committee's) suggestions for the Board's further consideration and directions;—

Ordered,—

That the Surveyors-general and House-Surgeon do respectively report to the Board their observations on the cases of the several parties mentioned in the list in question, as suggested by the committee.

The committee expressed their satisfaction in being enabled to report that the several officers who were denounced by the minute of the 12th April, 1833, as irregular and inattentive, had been reported to have improved in their conduct, especially Mr. John Griffiths, searcher of the third class, who it appears has conducted himself much to the satisfaction of the principal officers under whom he has been employed during the last and present year; and those officers having stated that his general knowledge of landing-duty might be availed of with advantage to the service, the committee suggested for the Board's consideration whether it might not be advisable to rescind so much of the minute of the 2d February, 1833, which directed him to be no more employed at a landing scale, but upon the most ordinary duties of a landing-waiter, and allow him to be employed on the general duties of his office.

The Board approve of the suggestion of the committee in regard to Mr. J. Griffiths, and direct that he be employed in the general duties of a landing-waiter at the West India Docks accordingly, and that the principal officers at the said Docks do report to the Board his conduct and behaviour at the expiration of three months.

With respect to the following officers, viz.—

John Prosser, Locker of second class,
Thomas Cox, } Weighers of first ditto,
A. Moore, }
John Farrall, Ditto, third ditto,
S. P. Ferguson, Gatekeeper,

George Bracebridge,
Richard Mackeridge,
Jacob Vines,
Thomas Walker,
} Tidewaiters,

who were directed to be admonished, on account of irregularity and inattention to their duty, by the minute of the 12th April last, the committee stated, as it had been reported to them, that the said officers had not improved in their conduct, they (the committee) had called the parties before them, and apprised them, that in the event of any future complaints being made of their conduct, other measures would be taken for the good of the service,—the Board approve thereof, and direct the principal officers, under whom the said officers shall be employed, to report the first instance of irregular conduct on the part of any of them, and, at all events, to make a special report to the Board of their conduct at the expiration of three months; and also that similar reports be made in regard to the several other officers mentioned in the list G., annexed to the report of the committee, who have likewise been reported to be irregular and inattentive, at the expiration of the periods specified by the committee.

The committee having further recommended that the attention of the principal officers in each department may be directed to the minutes of the 11th August, 1819, the 14th March, 1821, and the 31st July, 1828, and that the returns of officers' ages and capacities may in future be prepared in conformity therewith; and that in addition thereto, in cases of continued bad conduct on the part of any officer or of long absence from duty, the particulars in regard to the conduct of the party, and the total period of his absence in the preceding two years, be stated in the return;—

Ordered,—

That the attention of the heads of the several departments be called to the said minutes, with directions to prepare the returns in question, in strict conformity thereto in future, and also to insert therein the further particulars suggested by the committee.

The committee also stated, that they had fully examined the returns of the ages and capacities of the officers and clerks at the several out-ports in England, for the year 1833, and that the names of the several parties who had been brought under the notice of the Board, on account of good conduct by the Surveyors-general, who had in the course of the year visited and inspected the said ports, had been noted in the private book kept by the Assistant-Secretary, and that in those cases, in which the conduct of officers called for disapprobation, the necessary order had been issued; and that they (the committee) had further the satisfaction of stating, that the business of the several ports appeared in general to have been well conducted.

The committee having proposed that the fines for non-attendance, which have been levied at the northern ports, during the last year, viz.—

	£.	s.	d.			
Hull	2	11	0			
Balance, 1832,		2	6			
				£2	13	6
Liverpool	20	8	0			
Balance, 1832,		17	2			
				£21	5	2

may be distributed amongst the several officers, belonging to the ports of Hull and Liverpool, mentioned by the committee, in the proportions suggested by them;—

Ordered,—

That letters be written to the Collectors and Comptrollers at Hull and Liverpool accordingly, and that the balance of fines at the former port, viz. 13*s.* 6*d.*, and at the latter port, 1*l.* 5*s.* 2*d.*, be carried to the account of fines for the current year.

With respect to the returns for the ports of Scotland and Ireland, the committee state, that as the same had already been submitted to the Board, and such orders given on each as appeared to be necessary, the committee had no observations to offer, except as to the disposal of the fines remaining in hand, and adverting to the smallness of the sum, viz., 1*l.* 8*s.* 6*d.* only, the committee suggested that it might be carried to the next year's account. The Board approve of the suggestion of the committee, and direct that the fines in question be carried to the next year's account accordingly. The names of those officers and clerks at the ports in Scotland and Ireland, who have been brought under the Board's special notice on account of their good conduct, have been duly noted, with a view

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No. 97.
Richard B. Dean, Esq., 16th November, 1835.

to their promotion, as opportunities may offer for that purpose. And the Board have much satisfaction in recording their approbation of the manner in which the business generally has been conducted at these ports.

And this minute is to be printed and delivered to the heads of departments at this port, and transmitted to the Collectors and Comptrollers at the several out-ports in the United Kingdom for their information.

E.

Out-Ports.

Letter of Inquiry on the Nomination of a Person to a Situation other than an inferior Office.

Gentlemen,

being nominated to be

at your port in the room of

the Commissioners direct you to transmit to them a copy of the registry of his baptism, and at the same time to report as to his general character, and the course of life he has followed; whether he has been known or suspected to be concerned in smuggling, or to have obstructed any officer of this revenue in the execution of his duty; whether he has ever been dismissed from the service of this revenue or of the excise; and whether he appears, upon examination, to be sufficiently active, and to possess such a knowledge of reading, writing, and arithmetic (annexing a specimen of his handwriting) and such other requisite qualifications for the office to which he is nominated, as to afford a reasonable ground to believe that he will, after undergoing such instruction as the Board may direct, be fully capable of performing the duties required of him. And you are also to call for satisfactory proof that he is free from all pecuniary embarrassments.

I am, Gentlemen,

Custom House, London, 183 . Your most obedient servant,

For officers generally—other than day-pay officers.

F.

Letter of Inquiry on the Nomination of a Person to an inferior Office.

Gentlemen,

being nominated to be

at your port in the room of

the Commissioners direct you to transmit to them a copy of the registry of his baptism, and at the same time to report as to his general character, and the course of life he has followed; whether he has been known or suspected to be concerned in smuggling, or to have obstructed any officer of this revenue in the execution of his duty; and whether he has ever been dismissed from the service of this revenue or of the Excise; and you are to annex thereto a specimen of the handwriting of the party, executed in your presence, and to ascertain, after a careful examination, whether he is sufficiently active, and possesses such a knowledge of reading and writing, (and so much of arithmetic as you may deem necessary, with reference to the office to which he is nominated,) and such other qualifications for the office as to enable you to certify, that he is in all respects fully capable of performing the duties that will be required of him therein; taking care not to grant such certificate, in case you have any doubt of the fact, until by an actual trial of the party, in the manner alluded to in the 9th article of the minute of the 22d November, 1820, enclosed, transmitted to you in the Board's General Order of the 6th December following, you shall have satisfactorily ascertained that he is competent. And you are also to call upon for satisfactory proof that he is free from all pecuniary embarrassment, and report the result.

I am, Gentlemen,

Custom House, London, 183 . Your most obedient servant,

For day-pay officers.

G.

By the Commissioners for managing and causing to be levied and collected His Majesty's Customs, &c. &c.

November 22d, 1820.

The Board took into consideration the various regulations that have been adopted from time to time, to ensure the due qualification of persons nominated to be officers or clerks in the service of this revenue, and being of opinion that further regulations are necessary, with a view to that important object;—

Resolved,—

1st. That on a nomination being made of any person to an office or clerkship in London, such nomination, with the certificate of baptism, be referred to the principal officer or officers of the department to which he is nominated, with directions to them to inquire and report, in the first instance, as to his general character, and the course of life he has followed; whether he has been known or suspected to be concerned in smuggling, or to have obstructed any officer of the revenue in the execution of his duty; and whether he appears, upon examination, to be sufficiently active, and

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to possess such a knowledge of reading and writing (and of arithmetic where necessary), and such other requisite qualifications for the office to which he is nominated, as to afford a reasonable ground to believe that he will be fully capable of performing the duties required of him.

2d. That on a nomination being made to any office or clerkship in the out-ports, a letter of inquiry upon the aforegoing points, and requiring the production of a certificate of baptism, be transmitted, as at present, to the Collector and Comptroller of the port to which the person is nominated.

3d. That when the returns to these inquiries, which are to be accompanied by a specimen of the handwriting of the party, shall have been laid before the Board, they will, in such cases as they may think necessary, direct such person to appear before the Board: and provided they are satisfied with the result of the inquiries made (and of such personal examination when the Board may think fit to require it), they will direct the person to undergo instruction for a certain period, according to the following regulations, or such other as the particular case may call for, according to the discretion of the Board, regard being had to the line of employment in which the party may have been brought up, and more particularly, whether he may have before held any situation in the service of this revenue.

4th. That persons nominated to offices or clerkships in London shall be instructed in London, by the officers of the department to which they are nominated exclusively, or in conjunction with such other officers as the Board may direct.

5th. That persons nominated to offices or clerkships in the out-ports shall be instructed by the proper officers, either in London or at any out-port the Board may direct, other than that to which they are nominated; but persons nominated to the following offices in the out-ports shall be instructed only at the port of London, or in London, and at one of the following ports, viz.—

1st. Collectors, Comptrollers, } For two months at one of the following ports:—

Bristol	Exeter	Yarmouth	Newcastle
Dover	Plymouth	Lynn	Liverpool
Portsmouth	Falmouth	Hull	

and afterwards for one month in London, to complete their instructions by attending the following officers, viz.—

Inspector of out-port Collectors' accounts,	Receiver-General,
Accountant of petty receipt,	Comptroller-General,
Examiner of out-port quarter books,	Warehouse-keeper, and
	Solicitors.

2dly. Principal coast officers, Comptrollers at creeks — For three months at one of the above ports, but with liberty to the Collector and Comptroller at such port to certify their qualification at the end of six weeks, if enabled so to do, under the provision of the General Order of the 20th January, 1819.

3rdly. Landing-surveyors or Surveyors of any description, except tide-surveyors, — For three months in the port of London only.

4thly. Searchers, Landing-waiters, Warehouse-keepers, *except Collectors' clerks acting as warehouse-keepers*, Jerquers, Gaugers — For the ports of Liverpool, Bristol, or Hull, to be instructed for three months at the port of London only. For any other out-port, to be instructed for the like period at the ports of London, Liverpool, Bristol, or Hull.

6th. That when a person, instructed either in whole or in part in London, shall have completed his instructions, and produced certificates of his due qualification, signed by the officers under whose instruction he shall have been placed, the Board will then direct such person to be personally examined by the General-Surveyors as to the instruction he has undergone, and how far he appears to them to be fully qualified to enter upon the execution of the duty of his office; and in order to enable the General-Surveyors in London, or the Collector and Comptroller at the out-port, in cases of officers instructed wholly at an out-port, to form a correct judgment upon this point, the certifying officers are to annex to their certificate of qualification a statement of the mode of instruction pursued by them in each case, and the particulars of the examination which the pupil underwent by them, prior to their signing his certificate, with the questions which they put, and the answers which he gave, and the manner in which he worked the examples set him.

7th. That with regard to persons nominated to offices at the out-ports for which no instruction in London is required, the personal examination of the party, after having obtained his certificate from the officer or officers by whom he has been instructed, is to be made by the Collector and Comptroller of the port of instruction, who are to proceed in the manner above directed, in respect to pupils examined before the General-Surveyors in London.

8th. That when the pupil shall have undergone this final examination by the General-Surveyors in London, or by the Collector and Comptroller, if at an out-port, the report of these officers, as the case may be, with the several relative papers, be laid before the Board, for their consideration and directions.

9th. That with regard to persons nominated to the offices of

Locker	Coalmeter	Boatman	In London or the out-ports,
Weigher		or	
Tidewaiter	Watchman	Waterman	

the Board are of opinion, that the landing-surveyors and inspectors of the river in London, and

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Richard B. Dean, Esq.,
16th November, 1835.

the Collectors and Comptrollers at the out-ports, assisted by the principal officers in the water-side and waterguard departments, may, by a careful examination of such persons in the first instance, be enabled to certify their competence; and that it is not necessary that they should generally undergo instruction for any limited period, but the said officers are to take care not to grant a certificate of the qualification of such persons in any doubtful case, until by an actual trial of the party in the King's boat (pursuant to the General Order of 26th Oct. 1792), or at the King's scale or otherwise, according to the nature of the employment, they shall have satisfactorily ascertained that such persons are competent. And with regard to weighers employed as lockers, such persons are in all cases to be employed on trial for a month prior to their appointment as locker taking effect, pursuant to the minute of the 11th August, 1819.

Lastly. That as the good effect of these regulations must, in a great degree, depend upon the care and pains taken by the instructing officers to afford useful and correct information to the pupils placed under their instruction, and upon the judgment and discrimination of the examining officers in ascertaining that they have received that instruction which will enable them to perform the duties of their offices with credit to the service, and security to the revenue,—the officers, both in London and at the out-ports, are to understand, that the Board will consider these as very important parts of their duty; and should it in any case appear, that a certificate of qualification has been improperly or negligently granted, it will be considered a serious offence, and subject the certifying officer to the Board's severe displeasure.

And this minute is to be printed, and copies thereof delivered to the principal officers of the several departments in London, and transmitted in a general letter to the Collectors and Comptrollers at the several out-ports, with directions to take care that the same be duly obeyed by themselves, and the several officers under their survey, so far as they are respectively concerned.

H.

Letter of Inquiry on the Nomination of a Person to an inferior Office in London.

Custom House, London,
183 .

being nominated to be

in this port, the are to make inquiry and report as to his general character, and the course of life he has followed; whether he has been known or suspected to be concerned in smuggling, or to have obstructed any officer of this revenue in the execution of his duty; and whether he has ever been dismissed from the service of this revenue or of the Excise. And the said officers are to annex hereto a specimen of the handwriting of the party, executed in their presence, and to ascertain, after a careful examination, whether he is sufficiently active, and possesses such a knowledge of reading and writing, (and so much of arithmetic as they may deem necessary, with reference to the office to which he is nominated,) and such other qualifications for the office, as to enable them to certify, that he is in all respects fully capable of performing the duties that will be required of him therein; the said officers taking care not to grant such certificate, in case they have any doubt of the fact, until, by an actual trial of the party in the manner alluded to in the 9th article of the minute of the 22d November, 1820, they shall have satisfactorily ascertained that he is competent. Also to call upon
for satisfactory proof of his freedom from pecuniary embarrassment, reporting the result.

The Solicitor is also to report whether the above-named person has ever been under prosecution in this department, or by the Excise.

By order of the Commissioners.

Form, No. 2, for day-pay officers.

I.

Letter of Inquiry on the Nomination of a Person to a Situation in London other than an inferior Office.

Custom House, London,
183 .

being nominated to be

in this port, the are to make inquiry and report as to his general character, and the course of life he has followed; whether he has been known or suspected to be concerned in smuggling, or to have obstructed any officer of this revenue in the execution of his duty; and whether he has ever been dismissed from the service of this revenue or of the Excise; and whether he appears, upon examination, to be sufficiently active, and to possess such a knowledge of reading, writing, and arithmetic (annexing specimen of his handwriting), and such other requisite qualifications for the office to which he is nominated, as to afford a reasonable ground to believe that he will, after undergoing such instructions as the Board may direct, be fully capable of performing the duties required of him. Also to call upon Mr.
for satisfactory proof of his freedom from pecuniary embarrassment, reporting the result.

The Solicitor is also to report whether he has ever been under prosecution in this department, or by the Excise.

By order of the Commissioners.

Form, No. 1, for officers generally, other than day-pay officers.

Examinations.

No. 97.
Richard B. Dean, Esq.,
16th November, 1835.

K.

Certificate of Qualification of a Landing-Surveyor, Landing-Waiter, &c.

Custom House, London,

THIS is to certify the Honourable the Commissioners of His Majesty's Customs, that

hath, in pursuance of the Board's minute of the attended on the quays in this port for the space of months past.

Landing-Surveyors, West India Docks.	
Landing-Surveyors, St. Katherine's Docks.	
Landing-Surveyors, London Docks.	

and taken an account with the landing-waiters, of the cargoes of ships which have arrived with various sorts and kinds of goods and merchandise from foreign parts; and having been instructed by them in the method of their business, and been shewn the standing orders of the Board, relative to the waterside department, and made extracts therefrom, is well qualified in every branch of the duty of a landing-waiter, on all sorts of ships and stations without distinction.

The said Mr.
has been examined by us, and is, we conceive, competent to the office of a

Inward.	Department.

The said Mr.
having been also examined by us, appears to be skilled in the theory and practice of gauging.

Outward.	Department.

Boat Officer.	Timber Measurer.

Appendix No. 98.

23d May, 1833.

Mr. *Joseph Sayell*, retired officer of Excise, called in and examined.

No. 98.
Mr. Joseph Sayell,
23d May, 1833.

What is your opinion generally, with regard to the Excise system, as to the state of the law, the conduct of the traders, and the conduct of the officers?—I believe that it is very much improved to what it was some years since; that the officers are much more active and vigilant, and better informed men; and I also believe, that in consequence of the increased severity of the law, whenever they are detected in fraudulent practices, the traders do not commit those frauds upon the revenue which they were induced to do some years since.

Has the law been much improved in regard to simplifying regulations, and at the same time rendering them more efficacious, by a stricter administration of them?—They are carried into effect better than they used to be, and many of them have been rendered much more severe; for instance, it was quite a common practice years ago, though the penalty might be 200*l.*, for the magistrates, if they thought proper, to mitigate it to 40*s.*; now they are deprived of the power of mitigation to less sum than one-fourth of the amount of the penalty; and if they recommend any further reduction of it, they are called upon to state their reasons; so that persons committing offences against the Excise laws are sure, if detected, to be very severely punished.

Joseph Sayell.

Appendix No. 99.

23d May, 1833.

Mr. *Joseph Sayell* again called in and examined.

Examinations.

No. 99.
Mr. Joseph Sayell,
23d May, 1833.

Have you any thing to say to the Board with regard to the possibility of diminishing the expense incurred in respect to the number of Surveying-general-examiners?—I should apprehend that it is not so necessary for them to travel so frequently through the kingdom, now there are so many of the duties repealed, as it was when they were all in force.

How often do they travel?—At uncertain periods: they have been to Exeter very frequently since I have been there; perhaps there is scarcely a year but they visit the place.

Do they go alone, or two together?—They go two together.

What other duties do they perform which would admit of reduction?—I think there is one office that might be very materially altered, that is called the country examiner's office. It is usual, when an officer's character has passed for promotion, for him to be ordered up to the Chief Office in Broad Street; there he is employed in examining books of different descriptions, and when wanted he is sent out into the country to officiate for a Supervisor; if the Supervisor is sick, it is the duty of the Collector to write to the Chief Office for an examiner to come down to perform the business; then those officers are sent from the country examining office to officiate for the Supervisor, and in regular rotation, as vacancies occur, they are established as Supervisors. I should submit, that if a sufficient number of old Supervisors were kept in the office, persons who had been some years in a district were promoted, or made examiners permanently, and kept in the office to examine officers' books and Supervisors' books ordered under examination for promotion, that might be made a permanent establishment, and a much less number might now do the business to be performed. The Collector should have power, during the illness of a Supervisor, to order the most efficient officer whom he considered fit to do the Supervisor's duty, and put an expectant to perform the duty of the officer, by which all the travelling expenses would be saved.

By the officer you mean the next in rank under the Supervisor?—Yes, the surveying officer—the division officer. By establishing some such rule as that I have suggested, it would not be necessary, when a Supervisor was ill, for the Board to be applied to to send any person from the Chief Office, because the Collector there would send a note to any officer he considered most competent to discharge the duty, and he would go and perform the Supervisor's duty, and an expectant, or any other officer, perform his, by which means the expense of examiners travelling from London to the place where the business is to be performed would be saved.

What is the reason of two Surveying-general-examiners travelling together?—I apprehend in order to have sufficient proof to support a prosecution, in case of any detection of fraudulent practices.

What do they do upon their surveys?—Take the officers' book and survey in precisely the same way as the surveying officers themselves; they survey all the maltsters and traders from whom any duty accrues. I feel no hesitation in expressing a decided opinion that the business, with respect to the country examiner's office, would be as well performed on my plan, and at a much less expense, than upon the present mode. I would have a sufficient number of Supervisors, fifty years of age, at least, who had got too old to go through the fatigue of performing the weighty business of a district, but would be fit to go through the attendance at the office, from nine o'clock to three in the afternoon, and would be able to go through the examination of books. Having arranged what would be a sufficient number of them to be permanently established, I would vest a discretionary power in the Collector to employ such officer as he considered the most efficient to perform the business of any Supervisor, during any temporary absence or illness, and to take such other means to secure the officer's duty as are usual upon such occasions, by which means all the travelling expenses would be saved, and a very considerably less number would be fully capable of performing all the business to be done at the Chief Office.

Where do the country examiners come from?—From foot-walk officers; they must have been nine years employed before they can be what are called country examiners; they come up here as a preparatory step to the station of Supervisor: the probation used to cost much more. I was here two years as a country examiner.

No one is made a Supervisor without having gone through that department?—No; but a great deal of probation is now abolished. When the port duties were all on, it was a very important part of the duty of the Supervisor in a port district to be acquainted with all the port regulations, and the mode of gauging as practised in the port of London; all that is now transferred to the Customs, consequently there does not exist the same reason for having this here. Then they used to send a country examiner one month into the correspondence office to qualify him for letter-writing, and seeing the mode in which the business was transacted, by which means he acquired a great deal of information, which was of great practical utility to him, not that he was of service to them, but it was of service to him; his presence there was found useless to the office, and it has been dispensed with; therefore, there is not the same necessity for their coming to London now as there was at that period, and I should say their presence here might be dispensed with; their character should be examined, and when vacancies occurred, if they were approved of, they might be ordered from their division into their district, and occasionally employed to officiate for any Supervisor in the neighbourhood where they reside.

How is the place of the Supervisor filled up?—Perhaps, for the first week or ten days, the business is neglected—there is no one in the district at all; then when the Collector is ac-

Examinations.

No. 99.
Mr. Joseph Sayell, 23d May, 1833.

quainted with the illness, and that it is likely to be of any duration, he writes to the Board, requesting that an examiner may be sent down, and one is sent from the Chief Office. It is not an unusual thing for one to be ordered to Edinburgh, and another to Cornwall, or any other distant part of the kingdom.

While in London they are employed in examining the books?—Yes; the books of other officers and Supervisors who may be ordered under inspection for promotion.

JOSEPH SAYELL.

APPENDIX No. 100.

10th November, 1834.

Mr. *Joseph Sayell* again called in and examined.

No. 100.
Mr. Joseph Sayell, 10th November, 1834.

WITH regard to the establishment of the Excise, in the course of the last ten years, a great number of Excise duties have been transferred to the Customs, and others have been repealed; do you think that the establishment of surveying officers of the different descriptions has been reduced in proportion to the real reduction of business that has been the consequence of getting rid of so many duties?—I should say decidedly not.

Will you mention the grounds upon which you give that opinion?—My opinion is founded upon the number and amount of the important duties which have been repealed and transferred, knowing the time which the charging these duties occupied before they were repealed, and witnessing the small reduction which has been made by their removal; there being no greater reduction in the number of officers is principally occasioned by the brewers of beer being at present kept under survey, in a manner nearly similar to what they were when there was three millions and a half of duty charged upon those traders.

Generally speaking, with respect to other places, do you think that the establishment has been kept up too high?—I do not mean to say that it is kept higher than the existing regulations require, but certainly higher than what the collection of the revenue requires.

You think the regulations are much more numerous than they ought to be, and that they apply to matters which are not necessary?—Yes.

You have read the reports which have been made by this Commission, proposing to abolish the survey upon tea, tobacco, wine, and beer, and to repeal the duties upon stone bottles and starch and vinegar. If all those things were done, what is your opinion with regard to the extent to which a reduction might be made in the establishment of surveying officers?—If all those regulations and surveys were dispensed with, a reduction of one-third of the whole number of the establishment might be very well made, that is one-third of the number of surveying officers.

What proportion of the Supervisors?—One-fourth, at all events, and the remaining ones would not have a greater portion of labour to perform than they have at present.

Then one-third of the expense of surveying officers, and one-fourth of the expense of Supervisors, might be saved?—Yes.

Then your opinion does not accord with that which has been given with regard to the amount of saving that might be effected, namely, that it would be to the amount of 100,000*l.* a year?—Not having a list of the establishment to guide me, I cannot say; but I am quite positive that a reduction to the extent which I have stated might be very safely made, if the changes which have been mentioned take place. I think there cannot be two opinions upon that subject.

Would not so great a reduction of Excise business as has been recommended lead properly to a large reduction also of the different duties that are now discharged at the Chief Office, in the Secretary's office, and other offices?—I should apprehend it must. I have made a memorandum upon this subject which, with your leave, I will read: it is a statement of the various offices in which it is presumed a very considerable diminution of business would be occasioned, should the permit system on tea, tobacco, wine, and vinegar, be abolished.—Surveying-general-examiners' office: after the business had been regulated in the different departments, it is presumed that a very considerable difference would be found in these offices, as they would be entirely relieved from the inquiries which are now daily taking place, and the reporting on a large mass of papers referred to them by the Board, relative to seizures and other irregularities with respect to these duties.—Correspondents' office: here it must be obvious that a great portion of the business now to be performed would be entirely done away with, should the alterations alluded to take place, and, of course, a corresponding reduction in the establishment might be made.—Country examiners' office: the surveys on tea, tobacco, wine, and brewers of beer, being dispensed with, there would, of course, be none of those surveys to examine, the correctness of which are now very minutely gone into, upon any officer's or Supervisor's character being ordered under examination for promotion, and the duty at present to be performed would, of course, be much lessened.—Permit printing-office: the permits on tea, tobacco, and wine, being, I believe, more than half the whole number of permits granted, being dispensed with, a reduction, I should presume, to that extent might take place here.—Permit examiner's office: the above observations apply here also.—Besides the saving which would be effected, a considerable reduction would be made in the expense for packers, packing paper, cordage, and carriage to and from the various Supervisors throughout the United Kingdom.

What is your opinion of the present practice of Surveying-general-examiners making their

Examinations.

No. 100.
Mr. Joseph Sayell,
10th November, 1834.

inspections in pairs?—I can only account for its being done with a view to support each other's evidence, in cases where frauds are detected.

Does not it very much obstruct the general object of the inspection, by making their approach known in the districts which they visit?—I apprehend not; they generally send for the officer or Supervisor, and go and survey in a regular course, the same as other officers would. At the time I was in Berkshire, when frauds were carried to a considerable extent, it would be known in two hours ten miles round the country, when the Surveying-general-examiners had arrived.

Would not that be less likely to happen if the surveyor went singly?—No, I think not; the approach of one, as soon as he commenced surveying, would be equally soon made known.

Is it the practice to make a regular survey to any extent, or to make a single survey upon a single establishment?—They frequently go through a whole collection when they are ordered out, and at other times they merely go and survey a particular trader, just as their instructions direct.

With regard to the different documents in use, namely, the vouchers, and other papers, which the surveying officers are required to make up, do you think they could be simplified?—No: I think they are very simple, and as correct as possible in their present shape. There is one set of vouchers which occasion considerable trouble, and are totally useless, namely, the account of the stocks of dealers in Excise commodities, which are now sent up every quarter, which must necessarily be very incorrect and little dependence placed upon them, because all goods in transit must of course be entirely lost sight of.

Are there any other vouchers of that kind?—No; there is nothing but the growing-duty vouchers, which, I believe, are made up in as correct a manner as can be conceived.

With regard to making entries of them, and copies in books, are there any more entries and copies than are actually necessary?—No; there are no more entries than are necessary; the accounts are made up every round by the officers and delivered or sent to the Supervisor, who examines the same, posts the amount into his books, and forwards the original documents to the Collectors. The vouchers are also compared with the officer's survey-books, and forwarded to the different accountants' offices in London, without going through the Collector's hands at all. A more complete system of check, to prevent misapplication of public money, it is impossible to conceive, because the abstracts are examined and go to the Collector, and the vouchers are examined and go to the accountants; and the Collector, as I before stated, never has an opportunity of seeing them at all.

Will you explain the process in which the duties are accounted for and paid to the Chief Office?—At the sitting-day, when the duties are payable, the officer enters upon the page leaf, at the end of one of his survey-books, the amount of duty received from every class of traders; this is signed by him and posted into the Collector's petty account; it is then compared by the Supervisor, who sees that the account is correctly entered, and signs his name in a column left for that purpose, so that the account of the money which the Collector receives is entered in the letter which comes to the Board, signed by the surveying officer, and again signed and certified by the Supervisor, so that it is impossible that anything incorrect can get into those accounts. The arrears are also entered in the officer's survey-book, and the Supervisor compares them with the survey-book and arrear-list, and signs to certify to the correctness; and it is also handed to the Collector, for him to compare, and he signs them also. At the end of these rounds the Collector adds up his account of cash received, deducts therefrom the amount of disbursements for the payment of officers' salaries and pensioners and other outgoings; he pays the money into the Bank; a bill is given by the Receiver; and that bill is inclosed in the letter before described and sent to the Chief Office.

Is that practice invariably observed in the country?—It is; and as soon as the round closes the Collector has not a farthing of public money in his hands till the commencement of the next round, and the consequence is that you never hear of a defaulter in the collection of the Excise revenue.

What is your opinion with regard to the general management of the departments of the Excise?—With respect to the country establishment I believe it is very well managed.

With respect to the efficiency of the Board?—That is the principal part that requires alteration; the appointment of the Commissioners appears to me very objectionable, because the Excise laws and regulations are so exceedingly voluminous, and the persons who have the carrying them into effect ought to have a full knowledge of the whole of the laws and regulations, which I apprehend no gentleman will give himself the trouble to acquire.

You mean without having had a practical and technical acquaintance with the subject?—Yes; I think not so as to go through the business of the office with that degree of correctness or expedition which is required.

Or, in fact, so as to know whether the officers discharge their duty properly?—Yes; or knowing whether many of the complaints that frequently come before them are or are not of any importance.

Then, in point of fact, as that Board consists of gentlemen who have had no technical experience, their decisions must be governed by officers of inferior rank?—Entirely by reports made by other parties.

Then, in point of fact, the virtual government of the Excise is in the hands of those parties?—Yes, in many cases.

Would it operate as a considerable encouragement to the strict discharge of duty amongst the officers of the Excise, if the Commissioners were selected out of the Collectors?—I have no doubt it would.

With regard to the manner in which the Collectors discharge their own duties, what would

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you say was the character of it?—I have always found them to be particularly correct in every respect.

Is their business regularly conducted in its detail?—Quite so.

You consider that every thing is correct as to the collecting the duties, and the payments, and disbursements?—Particularly so.

And with regard to accounting for what they receive, do you consider that that is under good and proper check?—It is impossible that it could be better.

Are not the Collectors invariably selected from practical officers?—They are.

So that if the Commissioners were selected from the Collectors, the result would be that no Commissioner would have a seat at the Board, who had not gone through the whole of the business from the lowest rank?—Yes; it would be necessary for him to go through all the different gradations of office.

Then, in point of fact, the officers feel that, instead of being brought under the judgment of an efficient and proper Board, they are often indirectly judged upon by other officers, not much above themselves in point of rank?—Exactly so. Suppose an officer is reported for any trifling circumstance in the diary, and it is of very little importance, if the Collector chooses to give it a serious aspect by writing unfavourably to the Board, the Board, from a want of knowledge of the survey and the particulars of the Excise business, would not be able to judge whether the charge made against the officer by the Supervisor was or was not important; but they would go by what the Collector said.

In all matters of Excise business, as affecting the different traders under it, would not it be much more satisfactory if the Board consisted of persons thoroughly acquainted with all the details of charging duties, and so on?—I think it would be more satisfactory, though I am not aware that they would receive much benefit by any alteration.

In the case of petitions to the Board, and questions arising between the traders and the officers, if the trader was right, would not he have a much better chance under a Board thoroughly acquainted with all the particulars?—Most certainly he would; because the question would be judged at once, without referring for the opinion of other persons, and who are often interested parties.

Would there not be a great deal of time and correspondence saved, if the Board were thoroughly competent to do those duties themselves, inasmuch as the business would be despatched at once, instead of being referred to various quarters for reports?—Precisely so: the statements to the Board are very often referred either to the Collectors or the Surveying-general-examiners, which might be decided upon by the Board itself, if it were constituted in the manner that is suggested.

JOSEPH SAYELL.

APPENDIX No. 101.

6th July, 1833.

No. 101.
Mr. Thomas Salter,
6th July, 1833.

Mr. *Thomas Salter*, retired officer of Excise, called in and examined.

WHAT are the particular duties of Supervisors of Excise?—They have a certain number of officers under them, and they visit them round in regular succession, and examine their books, and make surveys.

Do they make surveys in company with the officers?—Most generally.

Would it not be better to dispense with that proceeding, namely, making the surveys in company with the officer, and make the survey only after him, in order to check him?—He is allowed to do that if he pleases. I think it ought to be left to his discretion; they may go together or alone; because if they go together they can assist each other, if any fraud was going on; if they went separately they might drop in on the trader unexpectedly: his survey is a check on the officer. It was sometimes the practice, when I was in the Excise, for the Supervisor to send the officer first to make his survey, and then to follow after and check him.

Would not that be the better general rule, and save a deal of trouble to the Supervisor in making the surveys with the officer?—He is obliged to make his survey, and enter his survey in his check-book, if not in company with the officer.

Might not that part of his duty be dispensed with, namely, the taking surveys in company with the officer, and limiting his duty to come on after the officer, in order to check him?—It would be better left to his discretion, either to go with him or after him.

Exercising his discretion, may he not occupy a great deal of time in making the surveys with the officer, which is altogether thrown away?—No; I do not imagine it is thrown away. They are expected to make a survey of so many traders and travel so many miles each day.

That is, whether or not it is necessary, they are expected to make these surveys?—Yes; they travel so many miles and survey so many traders, which is allowed by the Collector to be a day's work.

Therefore he is obliged to do this thing to satisfy some General Order, and not because they are of any public use?—Exactly: by that he is obliged to scamper over the ground, and take less time, for the sake of making up his number of miles and traders.

His number is regulated by the orders of the Board?—It is a standing rule with them, that unless they make up a certain number of traders and miles in the day they do not consider they have done a day's work; and the Collector, when he presents his diary, will make some remark or comment, and then he is visited with the censure of the Board.

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Though, in point of fact, there was no necessity for it?—His time might be better employed in making fewer surveys.

The effect of this regulation may be to prevent his executing the essential parts of his duties as well as he would otherwise execute them?—Certainly; and very frequently Surveying-general-examiners, upon their survey, bestow as much time on one trader as the officer and Supervisor on half of a division or ride.

The officers are governed in their conduct by orders of the Board?—Certainly.

Are they numerous?—Yes, very.

Are they of ancient date, many of them?—Some of them are.

Are they very minute?—Yes; and expected to be attended to.

Are they contained in books?—In general letters, as well as in books of instructions.

Then every officer is provided with books and letters of instructions?—Yes; and there are orders issued from the Board from time to time; and he is expected to copy all those orders into his general letter-book, and present the book to the Collector: sometimes they have ten or a dozen of such books belonging to each division.

Do you find any difficulty in the officers to understand them and recollect them all?—That is acquired from practice and length of service; it is not supposed that young officers can know much about them; but as they relate principally to surveying they are soon acquired.

Suppose an officer neglected to attend strictly to any of them, what is the consequence of it?—If he neglects, his Supervisor will *report* him in his diary; and the Collector, at the sitting, will hear what the other party has to say on the subject, and will make his comment also in the margin.

Is every trifling departure from the order noticed?—The slightest; the strictest discipline is kept up with regard to figures.

Will you give an instance as to the figures?—Not the least alteration was allowed after the figure was made.

Suppose a person had written a 5 and had turned it into a 6, would that have been allowed?—He would be subject to be dismissed from the service. The rule was, that we might draw our pen through it, and put the proper figure either over or under, in order that the alteration might appear; then it was noticed in the Supervisor's diary, if the survey was closed (that is, if we had finished our survey), and at the sitting the Collector had to remark on it.

Do these remarks go up to the Board?—All of them; the diaries are all read by the Commissioners.

What do they do generally in consequence of the remarks?—They generally attend to what was said by the Collector, supposing him to be on the spot, and knowing the parties, and seeing the books, he can be a better judge whether it was a wilful or accidental offence.

Are those instructions in their general letters from time to time varied?—Yes, very often; varied according to the alterations in the Act of Parliament, which at one time were very numerous.

What took place at the repeal of a duty—what notice to the officers?—The Collectors, I suppose, are informed of it; because officers get their instructions from the Collector and Supervisor.

Do you know whether any reduction has taken place in your district, in consequence of the late reduction of taxes?—I think there has been one or two officers less; yet still there are more than there were in 1821. When I was an officer in that district, they collected a part of what is now the Customs' duties; the Supervisor had to attend to collect the duty at the Excise office when the Collector was out of town, and he had also to gauge all spirits taken out of bond, and wines; and he had, I think, ten or twelve officers in the city to superintend. Then we had the duty on leather, the duty on candles, the duty on beer (which was very considerable), and it was done with one Supervisor.

And you had at that time coffee and cocoa?—Yes; and salt was under survey.

That was done by one Supervisor?—Yes.

How many have you now?—Two Supervisors. One of them has got two or three officers out of town.

And a resident Collector you have?—Yes, he resides there; but he travels round his collection every six or seven weeks.

The Collector himself does not survey?—No.

The Collector's duties are confined to his office?—Yes.

So that, with respect to the Supervisors and officers, the establishment is increased?—Not since the beer duty was repealed.

Since you were in the Excise?—Since 1821. I should say there is an instance of it at Exeter of Supervisors.

How often do Surveying-general-examiners travel into the country?—That is quite uncertain.

To the best of your knowledge?—When I was in the Excise we frequently had them two or three times in the year; sometimes we did not see them for twelve months; they dropped in when they thought proper.

They travel in pairs?—Yes; and at a very considerable expense.

I suppose these are persons in whom confidence can be placed?—Yes; they are experienced Supervisors.

Why do they travel in pairs?—I cannot say why; but it used to be the practice, in case of any dispute between the officers and traders, for two Surveying-general-examiners to be sent down to make an inquiry into it.

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Could not the Collector perform that duty as well or better than the Surveying-general-examiners?—In many respects much better, from a better knowledge of all the parties.

With respect to the country examiners, what are their duties?—To examine old books that have been returned to the Chief Office. If an officer petitioned for promotion, his books are called for, and examined by these men; and if his accounts have been kept accurately, he is promoted.

The examiner is an officer waiting for promotion?—Yes; and while he waits for promotion he is employed in examining old books, and to officiate for Supervisors when any of them are ill or out of the way. There are often Supervisors in the country who are incapable of attending their duties, from gout and other infirmities, and who have been a long time in office; if they were appointed to these places, instead of superannuating them, it would be a saving to the public.

They are not highly paid?—They have 150*l.* a-year; and if a Supervisor is ill, they are sent, at a great expense, to the most distant parts of the country, when an officer who is on the spot would do as well.

Then you must have some one to officiate for the officer?—There is always an expectant or supernumerary, who is paid whether he is at work or not.

The senior Surveying-general-examiners are entirely in London?—I think they are principally in London; they, I believe, are the advisers of the Commissioners; they are all practical men; and if a statement comes to the Board from the Supervisors in the country, it is generally referred to the Surveying-general-examiners' room.

And they give an opinion on it?—Yes.

Are they competent to give an opinion?—As competent as most officers.

They are merely persons who has served as Supervisors?—Yes.

Do Collectors ever reach that rank?—The Collector is higher in rank; their aim is to get that rank, if they can: perhaps the first class may not wish it, because their salary may be better. I think you would find that about thirty years ago there were not any Surveying-general-examiners; and since, many of the Excise duties have been repealed, and the officers perform their duty in a much more efficient manner than they did. There cannot be a necessity for keeping so large a number.

How were these duties performed before they were established?—There may have been men to perform the same duties in the office which they now do; but there were never Surveying-general-examiners to travel through the country as at present.

In the case of a dispute, may not the presence of a superior officer, or of a Surveying-general-examiner, be of public service?—Not more than the Collector; and if a Collector was not considered competent, he might take one of the Supervisors in the same collection, to accompany him on such service; it would save travelling-expenses.

They are very large?—Very enormous; they are allowed so much a mile, and so much a day for travelling-expenses.

What is your opinion with regard to the removal of the officers?—I think it is an inconvenience and an expense, without the least benefit; in fact, the longer an officer remains the better he becomes acquainted with the principles of the traders under his survey.

Is it regarded as an hardship by the officer himself?—A very great one. They have to pull down their furniture, and frequently remove it thirty or forty miles across the country, which is often attended with loss of their property, and a great injury to their families.

How often is it?—Once in four years.

Is there any other duties which they might discharge advantageously to the public?—They might make a return of the corn markets.

That is, that the returns might be sent in to the Collector?—Yes, or the principal officer in the town.

And the expenses of the Crown surveyors saved?—Yes.

Do you think the Collector might be employed in the receipt of other duties in his district?—I think he may receive the assessed taxes; not charge them, but receive them as a Receiver-General.

Do you know how many distributors of stamps there are in Exeter?—One, if not two.

Is he solely engaged in that duty?—He is a gentleman not resident in the city; the business is performed by deputy.

Might not that duty be performed by some other officer of the revenue?—It could be done by the postmaster.

Could it not be done by a Collector of Excise?—He is often out of town.

Has he not a clerk?—He accompanies him in collecting the duties; but as the business of distributor of stamps is now done by a clerk, the thing could be under the management of the postmaster, and the clerk still retained in his situation; thereby you would save the principal.

THOMAS SALTER.

APPENDIX No. 102.

4th July, 1833.

No. 102.
Mr. James Lethem,
4th July, 1833.

Mr. *James Lethem*, retired officer of Excise, called in and examined.

WHAT are the duties of Supervisors of Excise?—They consist in examining the officers' books and accounts, and making surveys, as a check on the officers' integrity and accuracy.

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Mr. James Lethem,
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In what way do they exercise authority over them?—They report, in a book called a diary, every mistake or inaccuracy in booking, or any omission of the Board's orders: and they are continually surveying with their officers.

That is, instead of the officer being left to make his own survey, the Supervisor acts with him, and there are two officers doing the same work?—Yes, for the most part, acting as a kind of double officers. They sometimes survey in check.

What is that?—Going without the officer. Their instructions require them to survey occasionally after the officer. They insert such surveys in a book, called a check-book, and transcribe them into the officer's survey-book. They are obliged to exhibit a few such check-surveys every round, and take down their survey in the check-book, on the premises of the traders. I acted at one time as a riding Supervisor on the Scotch distilleries, and kept a regular diary and check-book; but there is a difficulty in thus surveying in check, lest the Supervisor, not guided by a view of the officer's preceding survey, should mistake. I therefore took down the survey on a slip of paper, compared it with the preceding survey, and then inserted it in his, and then in my own check-book; for the Excise make no excuse for any mistake.

That is when you were acting as Supervisor?—Yes, supervising officer to the distilleries in 1806.

You conceive, then, the practice you have just described to be general?—I have seen it done by others; and I would assume that it was pretty general.

Have the number of Supervisors been much multiplied of late?—I have no sure means of knowing that they have. About seven years ago, and previously, in Leith, my own residence, there was only one inland Supervisor, but now there are two.

Since what time ago?—Since about the year 1826.

Are the duties laborious of a Supervisor?—Very laborious. They are continually occupied from early in the morning until eight, or nine, or ten o'clock, at night, in surveying with the officers, and examining their books, being obliged to account in their diaries for being occupied almost every hour in the day.

Do you think it is actually called for, for the benefit of the service?—No.

Instead of going through this great degree of labour, is it your opinion that occasional surveys after the officers would be sufficient?—Seldom, and therefore unexpected, surveys would be sufficient, whether with or without the officer. The frequent surveying with their officers, to fill up the thing called a diary, tends to defeat the end of their appointment as check officers.

That is, in point of fact, when the Supervisor attends the officer, he cannot and does not act as a check upon him?—No; when the officer is and must be frequently previously aware of the daily route the Supervisor must take: to save time he is obliged often to inform the officer before hand of the precise time he will meet him.

He is a party in all the proceedings?—Yes, makes the officer's survey.

That is, in point of fact, as before stated, two officers employed to do the duty of one?—Yes.

Do the Supervisors in general take surveys together with the officer, or do they do it separate from him?—In most cases with the officer.

Do you know the proportion of Supervisors to the officers?—I do not; they certainly are too numerous for any useful purpose. Their duties, indeed, are oppressively laborious; but according to their system of survey they would not be less laborious, were their number increased threefold: the diary would still require to be filled up, and every hour exhibited as occupied as before.

Do you not consider it desirable that the officer should in some measure be checked?—Undoubtedly.

How would you have him checked?—By far less frequent and unexpected surveys.

How often does a Supervisor survey?—He surveys daily with one or other of his officers; sometimes in several divisions in a day. A Supervisor in a country town having, as I have seen in Scotland, only one or two officers in his residence, he surveys with one or the other, or with both every day. In point of fact, in such cases, he does nearly the whole of the officer's duty. In larger towns the Supervisors are not so frequently with each of their officers, though they are very often, every two or three days, and with some almost every day; their instructions calling on them to take off worts, weigh candles, &c., and gauge soap and attend the castings, &c.

And in distilleries?—Very frequently.

So that you do not object to the existence of the Supervisor, but to the frequency of his employment?—His frequent surveys are worse than useless, in my opinion.

That is, you mean frequent employment in company with the officer?—Yes, merely doing his duty.

How is it possible, with the account you give, there being in Scotland 74 Supervisors and 594 officers now—how is it possible but that the Supervisors must have a great deal too much to do, or the officers a great deal too little?—By this account there is one Supervisor for every eight officers—a proportion, I should think, too great; but of no fact am I more certain than this, that the officers have always, wherever I was, double the number necessary for the levying and securing the Excise revenue.

Do you mean then that the employment of the officers was unnecessary?—Much of it. In brewery, before the worts were cast as could be cast from the copper, the officer was bound to survey, I think, every four hours, so that several useless surveys were made. In soap, every five hours, I think; and what use was it to survey tallow, the state in which soap-pans generally are for two or three days after the introduction of the materials: but soap

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and glass-making were watched; and the surveys were to see that the watchmen were attending. In candles, the exciseman was obliged to survey every three hours; but as this was impossible, he stamped his surveys occasionally.

Put down the survey without taking it?—Yes.

Do you mean to say that the officers are not sufficiently employed, or that they are employed in unnecessary work?—Unnecessary work.

Then, in point of fact, in your opinion, the regulations of the Excise, for the purpose of securing the revenue, have been carried to a much greater extent of detail than is absolutely necessary?—Most undoubtedly.

With whom do the regulations originate?—They emanate from the Board, or rather generally, I think, from the higher class of Surveying-general-examiners, whom the Board keep in the general office to guide them in matters appertaining to the Excise.

Do you conceive that the Board acts generally in compliance with their suggestions?—Generally. I do not see how they can do otherwise.

Those Excise regulations not only produce a great deal of extra useless trouble to the officer, but do they not add very much to the inconvenience of the dealers?—Most undoubtedly.

Would you attribute, then, much of the complaint that prevails commonly about the Excise duties, to these Excise regulations?—I would.

Has it ever occurred to you to find that orders were issued by Excise officers that had not the authority of the Board?—I do not remember of any. I think this will be but seldom done.

What are the duties of Surveying-general-examiners?—Their business consists in taking various circuits into the country, and checking Supervisors and officers. They go into a district or Supervisor's bounds, call upon and survey with Supervisors and officers.

Is there always two employed on each circuit?—I think they generally go in pairs. It may happen that only one is despatched.

What are their duties at the Chief Office?—The lower class of them, when in the office, are generally employed in examining books, or such like business, and are ready to be sent out at the command of the Board, to make surveys. The next class are similarly employed, and sent to officiate for Collectors when sick or absent. The higher class guide the Board.

Have they any power of removing officers from one division to another?—They have all power of such removals, by recommending them, for the interest of the revenue: and it is to be remarked, that every thing whatever is always professedly done for the interest of the revenue. Such of them as go out to survey must do business; which often means to propose some alteration either in the increase or diminution of the number of Supervisors or officers, or in their removal to other districts or divisions, for some omission of the Board's orders or something else. They keep an account of their proceedings, which is called a diary, and in it their complaints against Supervisors and officers, and recommendations as to any other changes, are exhibited.

Do these officers make known the General Orders of the Board?—They enforce them. The orders of the Board are issued in the form of circular letters. They are frequently printed and put into the hands of Supervisors and officers.

Do you consider those orders too numerous and too complicated?—Certainly they were very numerous, and very complicated; and if some important change has not been made since I left the establishment, a sight of the general order or letter books, with their printed instructions, will confirm my statement.

Are there many omissions, with regard to these orders, by the officers?—Why, I do not think that any human head could always remember them.

The omissions then were under a conviction of the inutility of the regulation requiring some trifling thing to be done?—The orders are so numerous, various, and minute, that it is not marvellous they should be omitted. My report-book, when acting as chief-permit-examiner, will illustrate my assertion.

What followed on your complaints?—Sometimes censures. The kind of censure, I think, was marked on the margin of the report with red ink.

Then were officers censured who did every thing that was essential to the public service, and merely for omitting to do things that were quite useless?—Yes; for things which had no immediate relation to the charging as security of the duties. The same opinion could be given by every officer in the United Kingdom. Six of these censures, called admonishments, bring a reprimand; three reprimands a suspension; and two or three suspensions a discharge.

Then the very best servants of the public may be considered as exposed, notwithstanding a strict performance of all that is essential of their duty, to be deprived of the benefits of their situations?—There is, certainly, no doubt of that.

In the Twelfth Report of the Parliamentary Commissioners' Inquiry, which was made in consequence of their examinations in Scotland on this part of the subject, it is stated, 'that 'the result of these multiplied instructions and enactments is, as we fear, often the reverse of 'the object contemplated. The officers and traders, finding it impossible, with every 'exertion, completely to carry them into effect, mutually agree to disregard the whole, and 'the revenue is in consequence more in danger than if it were left without any such regula-'tions.' From your experience, do you agree with the justice of those remarks?—Yes. Multiplied and unnecessary regulations and surveys defeat the end in view, and they are very properly disregarded, as far as the trader and officer can do so with safety. The charging of the duties is very easily done; but this, I believe, gives the officers no trouble, and is generally said to be viewed as subordinate; at least, it does not perplex the officers like the numerous trifles they were called to attend to, and which so often formed the ground of complaint and censure.

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Do these complaints of omissions and censures lead to much work in the department, do you think, with regard to the correspondence and otherwise?—I should think not in general. In my department in the Chief Office it did so, and was often unavoidable. When an officer is reported in a Supervisor's diary, the Collector, at the sitting, reads it to the officer, who is called to acknowledge its truth by subscribing it. When a general-supervisor reports a Supervisor or officer, he informs him of the complaint, and calls on him to give in his answers: he makes such remarks on such answers, I understand, as he thinks fit, and the whole is attached to the diaries. Supervisors' and general-supervisors' diaries are forwarded to the Board, and, in Scotland, were sent to the diary clerk to abridge the complaints, and sometimes give his opinion.

Then this goes to the Board?—All diaries containing complaints go to the Board.

Then the officer will of course write to the Board?—He subscribes or puts his initials to the complaint, as an evidence that he acknowledges its truth; if he refuse, he hands a paper to the Collector, giving his own account of the ground of complaint, which paper, with the diary, is sent to the Board. If a Supervisor or officer be reported by a general-supervisor, he furnishes him with a statement of the complaint, requesting him to state in writing what he has to say to it.

What who has to say?—The accused person.

Then how is that stated by the accused person—what he has to say—is it by letter?—I think I have answered that question already; and only remark, that the greater part of such reports or complaints, exhibited in supervisors' and general-supervisors' diaries, are for some neglect of the numerous regulations and forms prescribed in the instructions or Board's General Orders. Any mistake, for instance, however trifling, in book-keeping, as the making a 5 figure in place of a 6, or a 2 in place of a 1, or attempting to correct any such mistake by changing the 5 figure into a 6, and such like matters, constitute the grounds of the numerous complaints upon which censures are issued against the officer.

That is, his constant attention is occupied in keeping himself out of scrapes?—Yes.

Have the Surveying-general-examiners much influence on the decisions come to by the Board in applications for redress made by traders?—I should think so; because such matters are referred to them, and upon their decision the Board, as a matter of course, must act.

Do you conceive that the traders do obtain redress?—Not having been a Surveying-general-examiner, my knowledge on the subject of this question must be comparatively limited. I was, as formerly noticed, grievously annoyed by an officer: I wrote once and again to the Board, but got no redress. An officer may often annoy and grievously injure a trader, without going beyond or rather acting up to his instructions. No person seems ever to expect redress will be easily got in such cases.

But looking generally to the question of redress, do you conceive that the traders have opportunities under the existing system of obtaining redress, when they are improperly treated by the officers?—No; excepting the treatment could be marked as opposed to the officer's instructions.

What are the difficulties?—Why, it cannot be expected that grievances, originating in laws and regulations which the officer is called strictly to enforce, will be readily redressed by those from whom they emanate: it would seem, in some respects, contrary to their interests.

You said it was contrary to their own interest to give redress—how do you explain that?—The more numerous and complicated the laws and regulations are, the more readily are traders involved in difficulties by their omissions and violations, and brought in the power of those who have the chief management of the Excise. The Surveying-general-examiners go out and survey, and, by the complication of the Excise regulations, finding traders in scrapes, have not only opportunities of making seizures, but also of reporting the officers, and thus raising their own official reputations, upon which their further promotion may depend.

But the Surveying-general-examiners who decide on the reports are not the Surveying-general-examiners who travel about the country?—I believe they are not; and this is well. They are, however, excisemen raised from the ranks, unavoidably imbued with the prejudices of their profession; long accustomed to place an undue importance to the various forms and fringe of business: having no experience in trade, they naturally imagine it to be quite possible to conduct it like a piece of machinery, and view with an unfavourable eye any application for redress of grievance, originating in the regulations they think it so necessary to enforce; and such was my own case, to which I have referred.

We have been informed, and general evidence has led us to suppose, that any reasonable complaint meets with redress on the part of traders—the London evidence decidedly so?—The Board are honourable gentlemen, and I remember, with gratitude, the interest they took in me; and I have known Surveying-general-examiners, whose character and talents I respected. I will be quite misunderstood, if it be supposed that I have intended any thing personally against them, or insinuated that they are naturally indisposed to do justice and grant reasonable redress. No; my design in answering the question was to mark the impediments to redress, which spring from prejudices and interests which none can altogether shake off. I have no doubt, however, that redress of grievances may be, and is sometimes, obtained.

Would the reformation of the orders of the Board of Excise, so as to retain none but those which were actually useful, lead, in your opinion, to the practicability of making a considerable reduction in the number of officers on the establishment?—Most undoubtedly. Useless surveys would not be made.

Do you conceive, that in the conduct of the superior officers of Excise that they are influenced by a wish rather to keep up the numbers than to diminish them?—The interests of superior officers must sometimes necessarily lead them to keep up their establishments, because in their reduction their own situations might be affected. I have seen some proofs of the wish referred to in the question.

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What are they?—I mention one. In 1822, when I was in the Leith port establishment, an inquiry was instituted as to whether any reduction in the number of officers could be made, and the feeling of the superior officers, as well as all concerned, was markedly in favour of keeping up the full establishment; and I do not see how it can generally be otherwise.

Of late years there has been considerable reduction in the duties of the Excise; for instance, on beer, candles, printed goods, leather, transfer of the Excise duties to the Customs of wine, tobacco, foreign spirits, coffee, and salt—has there been any considerable reduction in the officers since these duties were repealed?—I cannot answer the question with certainty. So far as my very limited observation extends, I am not aware of any such reduction. There are still two Supervisors resident in Leith.

And are there as many inferior officers?—I cannot speak decidedly.

Are you aware that there is a certain inspection in brewing that still continues?—There is a certain inspection, the object of which I do not comprehend.

You see no public advantage in continuing this sort of survey?—None.

Were you in the department at the time the inquiry took place by the Parliamentary Commissioners in 1823 and 1824?—I was in the Chief-Permit-Examiner's office, doing the duties of that department in Edinburgh.

Are you aware of any alteration that took place in the department in consequence of that examination?—No; not in mine—there was no room for it.

Do you know what number of Supervisors there were previous to that inquiry?—I do not now remember.

Was there any alteration in the mode of conducting the business of the department?—I am not aware of any material alteration having been made, either in the the in-door or out-door departments, in consequence of the said inquiry.

It was part of the recommendation of those Commissioners that a new and general code of instructions should be prepared for the guidance of the officers—do you know whether that was ever done?—I am not aware that this was done.

Not a new general code?—Not so far as I know.

It was also a part of the recommendation of those Commissioners, that in the instructions to be issued, a division should be made between those instructions which related to the general conduct of the officers from those which related to the peculiar modes of charging the several duties?—I am not aware of any such code of instructions.

A part of the object of that division being, that the instructions relating to the survey on traders should be separately printed, and the traders furnished with a copy, in order the better to enable them to conform with the instructions?—I have got no such copy. I do not recollect hearing of it.

Have the traders any facilities given them by the Board of Excise for understanding the several enactments of the law which relate to their trade, beyond what they may find in the Act of Parliament?—They may; but I am not aware of it. I have got, as a trader, nothing of the kind.

Do you think that any of the duties of the Surveying-general-examiner might be executed by the Collector?—Undoubtedly.

Do you consider the regulations sufficient, from their previous experience?—Undoubtedly. It is a notion falsified by all my experience, that there must be check upon check to prevent dishonest or faithless conduct in Supervisors and officers. Their interests generally lie on the side of doing their duty, and I do not remember ever seeing an exciseman, who deliberately acted an unfaithful part. I do not deny that this has been done, but not so often as is imagined; and let me add, that it appears highly improbable indeed, that a Supervisor will combine with an officer to throw away the duties he is appointed to charge, contrary to his own interest.

Do the instructions issued to the Collectors state that they shall at intervals make surveys?—I think this was in the Scotch volume of instructions collected by Mr. Huie, now dead; but I never knew any Collector make any practice of surveying, expect Mr. Noble, in Stirling. I once knew Mr. Rose, the Commissioner, survey with Mr. Noble. It manifestly would be sufficient, to answer all the purposes contemplated by the appointment of Surveying-general-examiners, were it only known that Collectors would occasionally survey. No matter how seldom they did so, the idea that they might come unexpectedly would prevent Supervisors becoming careless. And what a relief would the total reduction of general-supervisors be to officers, to Supervisors, and to all classes of traders, and the saving, in a pecuniary view, would not be inconsiderable. No doubt, as many Supervisors and officers look forward to that situation, some will be found who would not rejoice at so important and so beneficial an alteration.

JAMES LETHEM.

APPENDIX No. 103.

3d September, 1835.

No. 103.
J. Hume, Esq., M.P. 3d September, 1835.

Joseph Hume, Esq., M.P., called in and examined.

HAVE you directed your attention to the subject of the Excise printing establishment?—My attention has been directed to the printing for the public, from the year 1822; when I first had a committee of the House appointed to inquire into the printing for the Government generally. In consequence of that committee, much was done by regulation; the regulations

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adopted by the Treasury certainly led to a better order of doing business; but the separation of the different sorts of printing was not adopted; nor was consolidation under one management agreed to. In 1828 the subject was again before a select committee of the House, but little progress was made until 1830, when the select committee, of which I was chairman, directed their attention to the printing performed by the King's printers, in Scotland, England, and Ireland.

[The greater part of Mr. Hume's evidence is inserted in the body of the Report, (see pages 49 to 54,) and is consequently not repeated here.]

Has it ever occurred to you whether any better method might be used; such as Perkins's scheme of engraving labels, and other papers, similar to permits?—I have never considered that plan; but the facility there is now of stereotyping every form, where great numbers are required, as for the Excise, holds out so very cheap a method, that it is scarcely possible to carry economy further. I have examined Mr. Clowes's printing department, and ascertained the rates at which every kind of printi , can be supplied. I have had small pamphlets published by other printers at a rate of between a farthing and a halfpenny a sheet of eight close-printed pages, when they exceed a certain number; and the printing now by machinery by contract is as low as Government can effect it by any means. My opinion, therefore, after examining the subject in all the different forms, and having had the matter before me for twelve or fourteen years, is in favour of open contract decidedly, under strict surveillance; and it is on that ground that the committee of the present session came to the recommendations for the printing for the Houses of Commons and Lords by contract in every case; the saving in which now amounts, I believe, to one entire half of the expense incurred a few years ago. The advantages to Government in printing by contract, particularly when a great number of forms are required for the Customs, Stamps, or Excise Office, are these:—You have the careful and constant superintendence of the manufacturer to employ as little labour and as short a time as possible, with the most complete arrangement of machinery and economical expenditure of materials, with the certainty that he will have payment from the Exchequer at the precise time fixed for whatever may be required; thus combining the advantage of the credit and ready money of the Government with the talent, diligence, and superintendence of the person who is to profit by the work; and the individual interests of the manufacturer will, under open competition, induce him to attend to all these essential requisites, in a degree which no superintendence on the part of Government in any manufacture will enable them to supply.

Are you aware that there is in the printing business any thing to render it difficult to control the contract?—No; I am confident that, under the system adopted by the Stationery Office, and now in progress of improvement, as complete a check can be imposed for the general printing for the public, supposing the checking officer to be assiduous and capable, as can be laid on any branch of business.

Do you conceive that if the Excise establishment were continued as it now exists, taking into view the increased business placed upon it, there would be any loss annually to the public?—If I am to give an opinion from what I know of the care and attention which men accustomed to conduct their own large establishments give early and late, and compare that with what can be given by any salaried officer of Government, I must say that there will be a loss to the public by their being their own printers, as there would be by being their own shoemakers. So much must depend on the wages and time employed, and on the almost unavoidable loss of materials when under Government superintendence, that I cannot suppose it possible that any Government establishment can come within 20 per cent. of what the private competition and capital will furnish the article at. The situation of this country now, in regard to manufactories of every kind, is such, that the greatest talent, skill, and capital, to almost any amount, are ready to be employed, wherever there is a fair prospect of a profitable return. The state of England now, as compared with what it was twenty years ago, in regard to its manufacturing powers, and the futility of obtaining supplies of every kind (for I would make no exception), is such, that the Government can obtain every article by contract cheaper, and better, and quicker, than they can manufacture them. The Government is a good customer for every thing it wants; and there is nothing, therefore, which, in my opinion, it may not obtain on fair terms, and always less than in preparing the articles in their own manufactories. But with regard to the Government printing, there is certainly one consideration I would throw out, that in order to give the public the benefit of capital at the lowest rate, the contracts for the fixed and permanent forms for the revenue and public offices should not be too often changed: thus, for example, for the printing of the Excise, Customs, and other formal papers, the contractors could not give the public the advantage they ought to have from the large quantities required, and from the certainty of demand and payment, nor could the contractor obtain the advantage he is entitled to, if the contract should be for a shorter period, I think, than five years; and the reason is obvious, that they are obliged to embark a certain capital, and adopt certain forms not applicable to the general trade of printing; and unless they have time fairly to repay that extra capital before they lose their contract, they must either demand a greater profit for the work they have to perform under their contract, or suffer a loss which will not be repeated, and in either of which cases the public must ultimately lose.

From your experience, and from your late inquiry into the public printing, how is the Government contract for printing performed?—I should say there is only one contract, that of Mr. Clowes, at what is called a reduced rate; the others, Messrs. Hansards' and Mr. Spottiswoode's, may be considered contracts, but still they are only at comparatively reduced prices from their former rates of charge; they have never been put up to open contract: Mr. Clowes's is the only one which has been put up to contract. But I should say, Messrs. Hansards execute the work extremely well, with great accuracy, and, considering the

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immense quantity of sessional printing they have, with very considerable facility and rapidity. Mr. Clowes executes the work now at 25 or 30 per cent. below the rate at which Hansards and Spottiswoode work for the public, but the nature of the work in some degree requires a different rate. Hansards' are works for committees, Parliamentary papers, often sent to them in piecemeal, and altered whilst in progress; the works sent to Mr. Clowes, such as Reports on the Poor Laws, and Statistical Tables, are all completed before they are sent. The best way for doing all works of that class is undoubtedly by contract, as has been settled with Mr. Clowes; but I see considerable difficulty in coming to the same close contract for the kind of sessional work Messrs. Hansards do.

If the Excise printing establishment were done away with, what course should you recommend?—To print the work in the same manner as the Stationery Office do now; advertising the forms, and kinds of works, giving a rough estimate within a few thousands per month or year of the quantity that will be required; and I have no doubt contractors will be found to supply them at the lowest possible rate.

Under the management of the Stationery Office?—I say under the management of the Stationery Office, because hitherto they have been managed by the head of that office; and he has now got a practical man as an assistant, who is perfectly versed in the charges and expenses of composition and printing of every kind. I may refer to the capability of that officer, as there will be found, in this report on printed papers, forms of all the alterations we propose to make in the type, and in the reduction of the size, so as to economize one-third in bulk of the volumes at least, and nearly 50 per cent. in some parts of the expense.

Is there much printing done, under the direction of the Stationery Office, for Government?—A great deal; and this committee have recommended, as the result of all their inquiries, that every kind of public printing in England, Scotland, and Ireland, should be put under one superintendence, and brought into one account, with a view of comparing the rates of the same kind of work at different places, and of having one view of the whole expenditure for that branch.

To what place of superintendence do you allude?—That the present comptroller of the Stationery Office should in London contract for every thing required for the forms of the Excise, Customs, Stamps, and all other departments where the laws admit of the same forms, and where the charges for printing are the lowest, and being done in large quantities; and that they should be forwarded from one source to the public officers of these departments, wherever they may be required, as is now done in the Customs and several of the departments of revenue. In Dublin it is found that open contracts can be entered into for the public departments as cheap as in London, and for some of them contracts have existed for the last three years at 5 per cent. below the rate even at which the contracts have been executed in London. And there are ample means, as far as contractors go, to have the work well done; and the officer charged with the supply of stationery to the public offices in Ireland, dependent on the comptroller of the Stationery Office here, has hitherto to make this contract, and to see it executed. The committee, therefore, have recommended that the King's printer in Ireland should be forthwith compensated for any claims he may have for the execution of the printing for the public offices there; and that the whole of the printing should be conducted under one superintendence and one head; and it is quite evident, from the accounts laid before that committee, that if that mode shall be adopted, the saving to the public will be to a very great extent. As a proof of the possibility of performing all kinds of printer's work under contract, the tables which have been prepared by the Stationery Office offer facilities complete for that purpose; and, although the rates of those tables remain the same, the contracts are advertised for, at so much per cent. below those tables, thus keeping one fixed rule; and at the present moment Mr. Clowes does the work 60 per cent., whilst the printer in Ireland has stated his willingness to do, as he has already done, some work at 65 per cent., below what is called the London price for printing. And there is also this further fact, that the printing for the Poor Law Commissioners was, through the agency of a bookseller, done by Mr. Clowes, but done at a rate of 25 per cent. higher than it would have been done if they had taken the rates fixed and agreed upon between him and the comptroller of the Stationery Office; thus shewing that no public department should be permitted to print anything under their own superintendence; and the committee have expressed themselves to the following effect in page 29 of the Report:—'Your committee, therefore, having before them the advantage to the public by the system of competition and open contract in England and Scotland, and also partly in Ireland, under the superintendence of the comptroller of the Stationery Office, recommend the printing of every kind, for the use of the public Government offices, and Royal Commissions in the United Kingdom, to be executed in future by open competition and contract; and that the estimates for stationery and printing of every kind, for every department in Ireland, should be submitted to Parliament in one account, and the whole supplied under one control.' The reason the Committee have come to that resolution may be shortly stated, that no individual can make a contract so low, and have it so efficiently performed, as the Treasury can for the public; because, with public tenders, sufficient offers are now made by the most respectable individuals, who perform their work punctually and carefully, with as small a profit as the amount of labour and capital will admit, and much lower than that of any establishment not having the same objects and reasons for that economy and care.

Corrected by

15th September, 1835. J. Hume.

Appendix No. 104.

30th May, 1835.

Peter Harriss Abbott, Esq., called in and examined.

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P. H. Abbott, Esq.
30th May, 1835.

Are you able to give the Commission any information upon the several branches of the Excise Establishment?—I have no doubt that I am.

What means have you had of obtaining information?—By inquiries during my investigation of the accounts of the Excise department, and information afforded me by various individuals belonging to the establishment.

How long were you occupied on the investigation of the accounts in the office?—Upwards of six months.

Were you daily in the office?—There was seldom a day during the period of my investigation that I was not there for an hour or two, and on many days for more than four hours at a time.

The officers you had communication with gave you information respecting other matters besides the subject of the accounts upon which you were employed?—Necessarily so; a great deal of other information was blended with that which they gave me on the subject of accounts, and my inquiries and their answers occasionally related to other matters.

Did you find a willingness to give you information?—Generally speaking, I should say that I experienced the greatest willingness and civility; but there was a great reluctance to give me any information respecting the Secretary's office. In fact, I received a direct refusal from Mr. Freeling, who stated that he did not consider my investigation had any thing to do with his department, or that of the Correspondent.

That was on the ground of their not being accounting departments?—That was the reason assigned; though it is very well known that extensive documents relating to accounts travel through, and are recorded in, both those departments.

What are they?—I will mention some of them: all applications for the payment of salary, whether at the quarter or at the half-quarter, as well as all applications for remuneration, go through one or both departments.

The Correspondence office is a part of the Secretary's, is it not?—It may be considered as the under branch of the Secretary's office.

In the Report of the Commissioners on the Establishment, of 1831, is it not stated that it is the duty of the Correspondent to make up periodical accounts of incidental payments?—Yes, it is.

You were refused admission generally into his office as not being an office of account?—I was refused admission into either of those offices, I mean the Secretary's and the Correspondent's.

What reason have you for being of opinion that the Secretary's is an office of account?—From the fact that incidents which are paid during the currency of the quarter upon the order of one or two Commissioners are not embodied in the general cash account until a four-handed order, or an order signed by four Commissioners, is obtained at the end of the quarter; the same mode of proceeding is adopted with respect to advance upon salaries and some other items of expenditure, all which pass through the Secretary's branch.

Were you enabled in the course of your inquiries to obtain information with regard to the business conducted in the Secretary's office?—Yes; I received a great deal of information, and that in written documents, from Mr. Steele, who is since dead, but whose manuscripts I now possess.

You have read the description of the duties of this office, as given in the Report of the Commissioners in 1831?—I have.

Do you find the description correct?—I should say that it is generally correct.

In point of fact, did it appear to you, from the information you received, that the Secretary does bring all the papers relating to the removal, promotion, rejection, and dismissal, of officers in every rank in the United Kingdom under the notice of the Board?—I apprehend not immediately before the notice of the Board, but professedly before the notice of sub-committees of the Board, or before the Board itself.

Can you give the Commissioners any information, generally, respecting the correspondence carried on in the Excise department?—I consider that the correspondence will be found to consist of communications to and from the Board respecting the regulation of the Irish Excise Police; 2dly, of correspondence with the Treasury; 3dly, of petitions to the Board and answers thereto; and 4thly, of the correspondence with the country establishment. With respect to the first head of correspondence, I am sorry to say, I have very little information to give to the Commission; the subject is very extensive, and I thought the Commission would have been able to gain all necessary information from Mr. Steele, who died last year. With respect to the Treasury correspondence, it is stated to have arisen, in 1832, on 1,531 references, and to have embraced 1,042 reports. If my information be correct, a number of those references originated in complaints to the Treasury, which might have been avoided, were the habit of suppressing petitions to the Board less prevalent in the department; but be the origin of those petitions what it may, the references could only have been answered by the detail of facts recorded in the Excise Office, the extracting of which devolves on the clerks, and not on the Commissioners. And so with reports, the labour of supplying to the Treasury the information which from time to time is required by their Lordships and by Parliament is not executed by the Commissioners; and the work of the clerks, who actually compile the returns, would be necessarily lessened if the books of account were kept in more

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comprehensive detail, as also if, from records so improved, extensive periodical returns were regularly furnished to the Treasury. Many of the returns required by your Commission have created incalculable labour to the clerks in their preparation, not owing, I conceive, to any complexity in the subject of the returns, but arising out of the imperfect character and want of connection in the documents from which the returns have been prepared; whereas, were the transactions of the department systematically arranged and recorded, the returns in question might have been produced with promptitude, and comparatively little expense of labour. With regard to the third class of correspondence, relating to petitions, I have mentioned in my report that the system of paying salaries at the half-quarter gives rise to no less than 3,200 petitions annually, and I have ascertained that out of 1,944, the total number of petitions passing through the office of the Town-Surveying-general-examiner, in the year 1833, the number of petitions relating to permits alone was 800, so that if your recommendations should be carried into effect upon those subjects, a foundation will be laid for diminishing the business of the Board to the extent of 4,000 petitions annually. Officers of the establishment address the Board frequently by letter; but the public, whatever be the subject of application, by petition. Papers, addressed to the Board, may be considered therefore to be either letters or petitions arriving by the daily post, or letters or petitions delivered by the writers themselves at the office. I make this distinction, because the first class are delivered to the Correspondent in waiting, who opens and reads them, directing thereon the departments to which they respectively relate. Before they are distributed to the different departments they are all marked by a Commissioner with his initials,—a useless form, but carrying with it the appearance of the papers having been first read by a Commissioner, which is not the case: those letters containing remittances are delivered to the Bill-Accountant, who enters the contents in the presence of a Commissioner in a bill-book, in the manner described in my report. The English letters which do not contain remittances or petitions, and which are received by post, are delivered to Mr. John Brown, the Correspondent, who reads and sends them to the various committees, marking upon each in pencil such orders as to him seem proper. In the course of the day he attends the several committees and reads the papers, and to such of them as do not require the consideration of the Board, he takes the signature of the Commissioner in attendance at the foot of the order thereon, first pencilled by himself, and then written in ink in presence of the Commissioner. The most important papers are referred to the Board, or rather are handed over to the Under-Secretary, Mr. Charles Browne, in order that he should bring them *all* before the Board. But that officer is invested with a discretionary power in performing this duty. Precisely the same course is adopted with respect to letters received by post from Scotland or Ireland, with the exception only of such as relate to the case of the police in Ireland. The latter are opened by Mr. Norman, the Correspondent for Scotland and Ireland, then handed to Mr. Ballard, Secretary to the Police committee, and, such as are not disposed of by the Commissioners constituting the committee on that branch of business, are transferred to the Under-Secretary, Mr. Charles Browne, for presentation to the Board, if in his judgment they should deserve that consideration.

Did any information come before you to induce you to believe that the business conducted in the Secretary's office could be simplified?—Any regulation forbidding the payment of salaries except at the end of a quarter, or establishing the payment of all London salaries at the half-quarter, as is the case in the country, would necessarily get rid of a great deal of the business; for, if a clerk in the Accountant's branch applies for advance of salary at the expiration of the half-quarter, that is done by petition, which passes through the Secretary's office after it has passed through the office of the Registrar; it is then referred to the Chief Accountant for his certificate of the petitioner's service; next it goes to the Clerk of the Securities, to notify the rate of salary, and to calculate the amount to be paid; and ultimately it is sanctioned by the Board as a mere matter of course. But if neither of the regulations to which I have alluded should be established, why should not the proper document be presented by the petitioner to the chief of the branch to which the petitioner may belong, and by him be handed to the Board or committee for approval, avoiding the Registrar, the Clerk of the Securities, and the Secretary? The money-check will always be with the Receiver-General, who will not pay the salary twice over. Numerous complexities of a similar character might be cited, to shew the round-about and laborious mode of transacting business.

Have you any observations to make with regard to the Correspondent's office, on the subject of simplifying the business of that branch?—Besides their principal duty of correspondence with officers of all grades stationed out of the limits of the Chief Office, on matters relating purely to the establishment, or to compliance with the laws which the Commissioners have to see enforced, the correspondents are required to examine and record all Excise informations before magistrates, though this work is also done in the Fines and Forfeiture branch, where a notification of them is indispensable. If this repetition of labour be necessary, for the sake of consistency, the Fines branch ought not to carry on any correspondence with the country officers. Very extensive correspondence with the Collectors is, however, conducted in the office of Fines and Forfeitures. Here is an obvious neglect of simplicity: the Commission will find that simplification and arrangement in these particulars may be advantageously recommended. The correspondents also make up the periodical accounts of incidental payments, notwithstanding the assurance given by the Chief Secretary to me that the Correspondent's office has nothing to do with accounts.

Are there any clerks called officiators employed in the Secretary's and Correspondent's offices?—Yes, there are, notwithstanding the existence of the Treasury order of February, 1830, forbidding any increase of the establishment without the express sanction of their Lordships. That order was issued clearly with a view to effect a considerable reduction as vacancies should occur; but the Board of Excise seem to have put a different construction on it, considering

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themselves authorized to nominate fresh clerks if they be called officiators, and not ranked upon the establishment. There were no less than five officiators employed, at the time of my inspection, in the Secretary's office. As vacancies occur in the twenty established clerkships in that office, officiators may be put into them, and so the reductions contemplated by their Lordships' minute frustrated. But the practice of employing officiators is carried to a greater extent in the Correspondent's branch than in any other. The whole regular establishment of that branch consists of fourteen persons; the number of officiators, or extra clerks, is nine; making an addition of upwards of 60 per cent., or more than three-fifths, to the establishment, without the sanction of the Treasury, as I apprehend, and at the expense of 720*l.* a year. It appears by the return to which I have had access, that the whole number of officiators employed at the Chief Office is sixty-five, fourteen of whom, or more than one-fifth, are engaged in the office of the Secretary and Correspondent. I would here remark, that, with a view to economy, the present Government has in numerous other departments appointed pensioners to vacant situations; but under the system pursued in the Excise, dropped officers (officers on something less than full-pay) are not selected to act as officiators.

What opinion should you form from the information you have received as to the manner in which the business in the Secretary's office is conducted?—I am glad to have an opportunity of answering that question, as it enables me to state that (subject to the objections which I have made) I believe it to be done in a very efficient manner; and that Mr. Browne's intervention or assumed authority is likely to have arisen in a desire to relieve the Commissioners from as much trouble as possible.

From the acquaintance you have with the recommendations contained in the several Reports of this Commission, does it appear to you that the business of the Secretary's office ought to be, if those recommendations were carried into effect, very considerably diminished?—Certainly it does; and another means, I conceive, would be by putting the various branches of the establishment into direct communication, through the principal clerk of each department, with the Board, instead of so much of the business passing to the Board from the other branches of the Excise, through the Correspondent's and Secretary's branches.

Have you any thing to suggest respecting the postage on the Excise correspondence?—I would beg to refer to a passage in the 'Detailed Statement' of the Board of Excise, page 38, explaining how this subject is treated by them:—'All letters sent from and received at this office are subject to postage. The following is the mode in which the letters inwards are received, checked, and paid for: one of the door-keepers, who acts as letter-man, attends at the Post Office every morning, and receives the Excise letters in a sealed bag from the clerk of the paid-letter office, with a docket of the amount of the postage; on his return to the Excise Office, the letters are first examined by him, and the amount of postage calculated, and subsequently re-examined, and the postage re-computed, by a clerk from the Correspondent's office, who, if the charge be correct, writes a certificate to that effect on the post-office docket; it is then examined by the Accountant and Comptroller, and (if the amount be under 100*l.*) is delivered to the Receiver-General, as his authority to advance the money to the letter-man, who pays it at the Post Office, and brings back the document, signed by the clerk of the paid-letter office, as a receipt. If the charge be 100*l.* or upwards (the rule of the department being that no sum of that amount shall be paid except by an order signed by four Commissioners), application is made to the Board by the letter-man, in writing, for an order to the Receiver-General for payment to which the dockets are attached, and being certified by the Correspondent's clerk, and examined by the Accountant and Comptroller, an order is made by the Board for payment. The letters, after having been examined as to the charge of postage, are distributed to the different departments, the principals of which are held strictly responsible that no private letters shall pass under official covers. Letters addressed to the members of the Board, the Secretary, and Under-Secretary, as well as letters despatched by them from the Chief Office, and marked with their initials, are paid for by the letter-man, and included in the Excise postage. The postage on letters outwards to Collectors and officers of the department is paid in the country by the persons to whom they are addressed, and the amount is claimed by them under the head of incidents; but letters to persons not belonging to the department, in reply to applications on revenue business from the members of the Board, or their Secretaries, are paid for in London. The expenditure for postages includes large sums paid for the transmission of voluminous periodical accounts from all parts of the United Kingdom. This mode of conveyance is adopted as the most secure and expeditious, and the most economical, as not occasioning any loss to the general revenue of the country; but it may be proper to remark, that the amount of postage of this department is considerably swelled beyond what is fairly chargeable to the Excise by the transmission to London from the country collections of the receipts of the Greenwich pensioners, army and navy bills, and numerous documents connected with payments required by law, or Treasury order, to be made by the Collectors, and which strictly do not belong to the revenue.'

On this extract I would remark that the conveyance by mail is, no doubt, the most secure; and the revenue may not sustain any loss by the mail-bags being partly filled with Excise parcels; but is not the revenue saddled with an unnecessary expense in the payment of such salaries to the parties who go through the forms and checks described by the Commissioners, and who keep the reciprocal accounts of one Government office with another in such matters as this? The very arrangements adopted by the Board appear to be full of fallacies, besides conferring privileges perhaps too general. If the Commissioners receive confidential communications on the business of the department, they might deposit those letters with the Secretary, and reclaim the postage; but why should the possibility of such an occurrence warrant their receiving all letters addressed to them free of postage, or why should any letters written by them, which are not copied into the letter-book of

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the department, be paid for by the Crown? The existing regulations would, of themselves, entail little injury—it is the possible and facile abuse of the regulations which requires a stop to be put upon the system. It has always appeared to me that the payment of postage by any Government department for letters on public business is an expensive mode of taking money out of one pocket to put it into the other; for a precise account must be kept by the Post Office of of what is due from the Excise, and by the Excise of what is due to the Post Office. Additional labour must be incurred, and additional clerks kept expressly for the purpose. I apprehend that there is a postage-clerk in every public office. It should seem that the round-about regulations described by the Board have originated in a disposition to prevent Government officers receiving letters, not on public business, post-free; and I conceive that the possible abuse might be counteracted by a much more efficient plan than the expensive one resorted to. A peremptory order forbidding such practices, and attaching an irrevocable penalty of immediate dismissal, and following up the order by an example in the case of the first man who infringed it, would set the matter at rest for some years to come. So with respect to receipt stamps paid for by the clerks, on the receipt of their salaries; this is just such another proceeding. Why not reduce the salaries, at once, by the eight or ten shillings duty imposed on the clerks, and do away with the double accounts between the stamp-office and this department, and the public departments generally, by making unstamped receipts valid in the instance of official salaries? For which arrangement there exists a precedent in the bankrupt law; stamps being dispensed with in transactions relating to bankrupt property. I would mention, further, on the subject of stamps for the use of the revenue, that, in page 42 of the 'Detailed Statement' will be found the following passage:—'The stamp duties on commissions to persons appointed to stations in the revenue, and on the bonds entered into by them and their securities, have always been paid out of the revenue. The stamps are supplied by a person appointed by the Treasury to distribute the various printed forms and documents in use in the Excise which require stamps; the Clerk of Securities obtains them from the Distributor, and keeps an account of the number and amount supplied; to which the general accountants refer, whenever the Distributor applies for payment, in order to check the amount claimed.' This passage is quoted in confirmation of remarks previously offered on postage, as also on receipt-stamps; but I bring it forward here with the distinct object of attracting the attention of this Commission to the office of the Distributor of Stamps; a situation said to be worth 1,200*l.* a year. What a bulk of machinery does this small extract describe! and for what purpose? Unlike the generality of machinery—which is set in motion by the main spring, and for an ulterior purpose—both the object and the machinery seem, in this instance, to have been contrived in order to give the main spring (the Distributor of Stamps) a cause for action. Distributor of Stamps to the Excise—an officer who receives a poundage upon the money passing from one Government department to another. It has always been considered, that this extraordinary occupation was peculiar to the Exchequer; but it seems that smaller specimens of the same principle are gradually making their appearance, as closer investigation into the government accounts advances. Might not an Act be passed to make commissions, bonds, licences, and debentures, without a stamp, valid? Might not the value of the stamps on the two latter be, nevertheless, exacted from the public? And might not the Excise and the stamp-office be thereby saved the trouble of keeping reciprocal accounts with the Distributor, and so the public and the Government be advantaged in getting rid of some of the complexity in their accounts? Another proceeding of like character, to which I would refer, is, the horse-tax paid by Excise officers. Certain officers of Excise are compelled to keep a horse in the public service. For these horses, the respective owners pay duty to the tax-gatherer; the amount of which is afterwards refunded to the Excise officer by the Collector of his district. These repayments form a long list in the Collector's accounts, and add numerous vouchers to be checked and examined into, as whether A. B. comes within the regulation, and so forth. Might not a Treasury minute be passed, directing the collector of taxes to be satisfied by the production of a certificate by an Excise Collector, exempting the officer's horse from tax? Duty is not charged for yeomanry cavalry horses; why, then, should the duty on the exciseman's nag be paid into the revenue with one hand to be taken out of it with the other? I would beg the committee to trace the various records of account, which one of these payments give rise to. First, the officer pays the duty, and charges the Collector; secondly, the Collector repays the officer, and charges the Commissioners; thirdly, the accountants credit the Collector; fourthly, the accountant debits charges of management; fithly, the tax-gatherer credits the officer for the receipt; sixthly, the tax-gatherer charges the receiver-general of taxes for the payment to him; seventhly, the receiver-general of taxes credits the tax-gatherer; eighthly, the receiver-general of taxes charges the sum paid into the Exchequer. Now, supposing the horses kept by Excise officers of different grades to be a thousand, there are, consequently, eight thousand entries of account, originated in the single item of horse-tax, which may be avoided.

Solicitors.

In the course of your inquiries on the subject of accounts, did you obtain any information with regard to the Solicitor's branch?—I have looked at the subject, and the Report of the Commissioners of Excise on their establishment; and I have to remark, that there are three legal establishments kept up by the Excise, one in each of the kingdoms, while there is only one legal establishment in the Customs; the law branch of the Excise consisting of twenty-six persons, and amounting to 11,552*l.* a year. In the Treasury Return on Public Office Employment, under date of March, 1831, the salary-pay and allowances to the law-officers of the Customs are stated at 6,960*l.* per annum for sixteen persons: the law establishment of the Excise *for England alone* consists of fourteen persons, at the cost of 6,570*l.* But the Customs have no law establishment in Edinburgh or Dublin; therefore it is a question for inquiry, whether the abolition of the Scotch and Irish Excise law departments may not be effected, and the whole

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Excise law proceedings put under the conduct of the London Solicitors, in manner similar to the Customs. It may here be remarked, that no proceeding can be commenced by the Scotch or the Irish Solicitor, without previous authority having been obtained from the London Board: besides which, the circumstances which give rise to any legal proceeding in Scotland or Ireland are, in the first instance, communicated by the local officers in correspondence with the London Board. By the abolition of the Scotch and Irish law departments of the Excise, a saving of 4,982*l.* would be effected.

Clerk of Securities and Diary Office.

What information can you give to the Commissioners, with regard to the office of Clerk of the Securities?—I would beg leave to mention that subject in conjunction with the Diary Office. The office of Clerk of the Securities consists of a principal and seven subordinates, who are rated at the annual expense of 1,670*l.*, augmented by the employment of one officiator, at a further expense of 80*l.* The Diary Office consists of six clerks, at a cost of 890*l.*; so that in all, there are fourteen persons, at an aggregate charge of 2,640*l.* The daily minutes of the Board, so far as they relate to the removal or discharge of officers, are copied in the Diary Office, where are kept the records of the local station of each officer, and the time of his arrival at the station, from whence removed, and so on. The Diary clerks also record every admonition and reprimand given by the Board to officers against their respective names in the diaries. In these three particulars similar records take place in the Security Office, as will be seen by reference to the schedule of books appended to my Report, numbers 460, 461, 490, 491, of the Security Office, being almost the same in substance with numbers 420, 426, and 427, of the Diary Office. Independent of the duties just mentioned, the Clerk of Securities inquires first into the sufficiency of the sureties proposed by officers and clerks of every description employed in the United Kingdom; secondly, into the responsibility of bankers through whose hands the revenue is remitted to London from the country; thirdly, prepares and sends for execution to the Collectors, the bonds given by every person employed under the Excise, and of which, when signed, he has the custody; and, fourthly, computes the salaries and superannuation allowances paid in London. The first three of these duties can be shewn to be, to a great extent, superfluous; and the fourth may with greater propriety, I apprehend, be conducted by the Accountants or the Receiver-General than by the Clerk of Securities. With respect to the first three, the bonds now in suspense must amount in number to about 7,000; they are filled up on printed forms, to which a 35*s.* stamp is attached when they are completed by the signatures of the parties thereto, and for them no charge is made on the officer or his two sureties, the whole expense arising thereon being borne by the Excise: security bonds are required from every person employed by the Excise, even from the persons temporarily engaged as officers during the hop season, from the watchmen, fire-lighters, and door-keepers. Very little discrimination is shewn in the various amounts of security exacted from different parties, it not being regulated by the trust imposed. The Assistant Bill-Accountant, who has in his possession once in every six weeks from 400,000*l.* to 500,000*l.*, in bills and bank notes, gives security for 500*l.*; whilst surveying officers, supervisors, and clerks, who cannot by possibility come within reach of any money whatever, give security varying from 1,000*l.*, downwards. The letter-man, intrusted with a bag of letters, containing frequently upwards of half a million, in bills and bank notes, gives security for 200*l.*; and the yard-keeper, who has the charge of the stables, gives the same amount of security. There appear to be two ways of considering this question:—first, are the bonds any thing but a useless expense, except so far as they relate to Collectors and other persons actually intrusted with money; and ought not the system, therefore, with respect to all parties, to be abolished?—secondly, if it is thought desirable to continue the system, may it not be conducted without the expensive establishment of the Clerk of Securities, of which it is the ostensible origin and chief employment? With reference to the first, that the system entails expense without benefit, it will be found on inquiry, that in most cases, in a year or two after the bonds are taken, either one or both of the sureties die or become insolvent, or are not to be found. No periodical examination into the continued responsibility (using the word in its pecuniary sense) of the sureties takes place; the bond once given remains a dead letter, though, certainly, as the Commissioners state, in the safe custody of the Clerk of Securities. And perhaps this neglect may be attributed, in some measure, to its being well known that considerable legal difficulty stands in the way of enforcing the penalty of such bonds as are taken from officers who are never intrusted with money, for damages arising out of neglect or fraud must be proved before the penalty can be exacted.

Is it likely that a jury, on an indictment by the Crown, would give a verdict against a surety because his principal had neglected to perform official duties with that intelligence, correctness, or fidelity of execution with which they ought to have been performed?—In cases of direct fraud upon the revenue, the Crown will, of course, proceed against the offending parties criminally; and having done so, it is not to be supposed that the Government would also put the penal bond in force, if it were legal so to do, against the surety of such criminal; and against the principal the law would forbid the adoption of a double remedy. In support of these observations, the Commissioners are referred to the Excise return of officers and their sureties whose bonds have become forfeited within the last ten years, which specifies in each case the amount of the bond, and what sums have been recovered from the officers or sureties respectively. I have an analysis of the return. There have been in England two bonds only put into suit, and those against messengers. The amount of defalcation, 428*l.* 19*s.* 8*d.* In Scotland, against eleven persons, five of them Collectors, and six of them officers; the Collectors' defalcation being 6,401*l.* 18*s.*, and the defalcation of the six officers, 185*l.* 7*s.* 9*d.* In Ireland, the number of persons are two, one being a Collector, whose defalcation was 2,854*l.* 3*s.* 9*d.*; and the other, an officer, the amount of whose defalcation is not mentioned. In the whole, by six Collectors, 7,256*l.* 1*s.* 9*d.*; by seven officers, 185*l.* 7*s.* 9*d.*; and by two messengers, 428*l.* 19*s.* 8*d.*; making the total penalties exacted in ten

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years, 7,870*l.* 9*s.* 2*d.* I cannot imagine how either messengers or officers should become possessed of money belonging to the Crown; but their deficiencies are not large, and it remains to be shewn by the Excise that the penalties could not have been recovered without the assistance of a bond. The practice of taking bonds, during the last ten years, has cost the Excise 13,705*l.*, independent of the cost of the establishment of the Clerk of the Securities for the same period of about 25,000*l.* more; wherefore it should seem that the effect of an expenditure of 38,705*l.* has resulted in the recovery of 7,870*l.* 9*s.* 2*d.*; conceding the very questionable point, that the latter sum could not have been recovered without the form of a bond. Taking bonds, with two sureties, from the country bankers into whose hands duties are paid by the Collectors, appears to be hypercautious, if it be recollected that against any person holding monies of the Crown, and who suspends his payments, or is even suspected of insolvency, an extent in aid may be issued; as also, that the monies paid into the country bankers are immediately remitted in bills of exchange upon a London banker, whose additional security, by means of his acceptance of the bills so drawn, is immediately obtained, and against whom the extent in aid would also apply. Moreover, the penalties would not be recoverable from the sureties of such banker, unless due diligence shall first have been used by the Government; that is, unless the extent in aid shall have been first put in force. Is it possible then to contemplate the probability of a failure amongst the class of country bankers adopted by the Excise wherein an extent in aid would not obtain perfect redress. With regard to the second question, whether if it be thought desirable to continue the system of security bonds, it may not be conducted with less expensive machinery, it is two-fold; and first, whether it is practicable to continue the system so far only as the penal bond could be made available, that is, in the instances of Collectors and bankers, without the expensive establishment of the Clerk of Securities. That this may be accomplished is easily demonstrated. The number of Collectors being 94; of Collectors' clerks, 103; and of bankers, in places where no branch of the bank of England exists, 57; altogether, 254 persons—a number bearing but a very small proportion to 7,000, the number of bonds assumed to be at present in operation. It would appear then, by limiting the practice within these narrow bounds, no great additional labour would be thrown on the Solicitors if they were fixed with the duty of preparing and holding the securities of those comparatively few persons. Such reduced number of bonds would cost, according to the data before given in ten years, 497*l.* 5*s.* 11*d.*, or 49*l.* 14*s.* 7*d.* per annum, instead of 3,870*l.* 10*s.* per annum, the average expense for the last ten years of the bonds and of the Security Office. The second part of the question, whether it be practicable to continue the present system in its fullest extent, and yet to dispense with the office of the Clerk of Securities, that is equally demonstrable. Let the Solicitors have the charge of the bonds given by the London establishment, by Collectors, Collectors' clerks, and country bankers, but let the Collectors be the preparers and depositories of the bonds of all such officers, into the responsibility of whose sureties they now make the necessary inquiries. The Commission is aware that the various bonds required from maltsters, auctioneers, exporters of exciseable commodities, &c., are, in the country, prepared, executed in the presence of, and deposited with the local Collectors. Why then should not the bonds of officers about whose eligibility the Collectors are now intrusted to make the proper inquiries be also confided to their care? But there is another branch of business apportioned to the Clerk of Securities, one quite foreign to his office, that of computing the salaries and allowances paid in London. In the country all this is done by the Collectors. Why then should not the Receiver-General (the London Collector) attend to these matters within the precincts of the Chief Office. I would suggest the introduction of a salary-book, containing the name and description of each person entitled to payment in London of salary, superannuation, or annual allowance of any kind; such book being arranged alphabetically, to be corrected from time to time, as fresh appointments or vacancies shall occur, with as many columns following those containing the name and rank of the officer as there are payments to be made to him in the course of the year, each column to be signed as a receipt when the party receives his stipend. By the adoption of such a book there would be no additional labour thrown upon the Receiver-General, by transferring to him this portion of the present duties of the Clerk of Securities. The improvement which this plan exhibits, in contrast with the present mode of registering, computing, and paying salaries, would more than counterbalance the labour of the Receiver-General in the compilation of the salary-list, which must be once for all prepared to set the machinery in motion, or the trouble of keeping a correct statement of the actual force and pay of the London establishment by additions and reductions, as intimations of the same may be given to him by the Under-Secretary. All that the officer would then require, in order to receive his pay, would be a certificate of actual service for the period from his immediate superior. If a surveying officer, from his Supervisor—if a clerk, from the principal of his branch. It will appear, from my evidence, that of the seven heads of business attached to the office of the Clerk of Securities, three of them are repetitions of the same work performed in the Diary Office, three others are either altogether useless, or partly so, and that whatever portion of the three latter you shall be of opinion ought to be continued, may be transferred, under modification, to other branches, without entailing any additional labour worthy consideration upon such branches, and that the seventh head of business may be so simplified, that apportioning it in future to the Receiver-General will not afford that officer occasion to ask for any additional clerical assistance. It must be observed, that the Diary Office does not at present record the particulars of the whole of the London establishment, but no reason can be assigned why it should not; and to make the preceding scheme systematic, the Diary Office ought to keep those records also. With these views of the Diary and Security offices, I do not hesitate to state it as my opinion that the latter may, with great advantage, be altogether abolished; making the Diary Office a branch of the Under-Secretary's department.

Storekeeper.

Have you reason to believe that the statement contained in the official report of the Store-

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office is accurate?—I apprehend it is accurate as far as it goes; it limits the regular establishment to ten individuals, but it is to be noticed that six of these persons receive, beyond their regular stipends, salaries at the rate of 80*l.* a year for officiating, and that there are, in addition, four other persons employed who are not on the establishment, but who act as officiators; so that the number of officiators equals the regular establishment. The Storekeeper acquainted me that the press of business calling for the employment of officiators comes at the stated periods when the quarterly supplies are sent to all the country districts at once. It therefore appears only necessary to divide the labour and spread it over the whole quarter, by supplying certain districts at one time, and others at another period, to accomplish all the duties of the branch with the regular, if not a reduced, establishment, and without the expense of officiators. That would effect a saving of something considerable: but, should such an alteration take place in the forms of the country returns as I have ventured to suggest in my report, the diminished number of papers returned to the Excise Office will, of course, diminish the labour of the store department, whose duty it is to unpack and sort the parcels of books and documents transmitted from the country.

Permit-Writers, Permit-Printers, and Permit-Examiners.

What observations have you to make upon the subject of the establishment kept up for the system of permits?—Upon these duties are employed about 340 persons, at an annual cost of about 30,000*l.* (exclusive of the rent of offices where the business is transacted), and, as it now appears to every person conversant with the subject, upon a system which can, with the greatest facility, be evaded or rendered nugatory; therefore I conceive that the whole is just so much unqualified waste of money. Your inquiry having already gone so far into the investigation of this expensive and useless system, and exposed so much of its deformity, I can have little fresh matter to offer; but I would just mention that, if instead of keeping up the permit-examiners at an expense of 2,000*l.* a year, the Board had expended 500*l.* on one of Perkins's eccentric lathe engravings, and caused it to be imprinted on the back of all permits, that would have rendered it not worth the expense of dishonest parties to forge documents, as the Board seem fearful is now done, upon the examination of which twenty persons are constantly employed, and that *after* the documents have had their injurious effect.

Warehouse for Seized Goods and St. Katherine's Distillery.

In the Excise Report on the Establishment, the head of Warehouse for Seized Goods includes the St. Katherine's distillery—have you turned your attention to that subject, and what information can you give the Commissioners upon it?—My attention has been particularly directed to that subject. By the help of certain returns, and information collected in the course of my survey, I am enabled to lay before you information which will not be found very far from the precise state of the profit and loss of that establishment, and which, in its results, is to me perfectly astounding. The St. Katherine's distillery began working in 1820. The ground on which it stands was purchased of the Commissioners of the Navy, and cost, after allowing for the sale of old materials included in the purchase, 10,600*l.* The price paid to the St. Katherine's Dock Company, for converting the leasehold tenure into freehold, was 5,500*l.* The amount of tradesmen's bills for building the distillery and subsequent repairs and alterations to the 5th of January, 1833, is 29,478*l.* 2*s.* 6*d.* The cost of steam-engine, stills, vats, and of sinking a well, is 12,001*l.* 3*s.* 2*d.*, making an aggregate of 57,579*l.* 5*s.* 8*d.*, from which I deduct the amount received from the St. Katherine's Dock Company and others, for land and materials sold, 17,457*l.* 11*s.* 2*d.*, giving the net cost of the distillery 40,121*l.* 14*s.* 6*d.* The aggregate expenses for thirteen years have been, freightage on spirits, 8,911*l.* 4*s.* 6*d.*; casks, cooperage and landing 22,661*l.* 15*s.* 7*d.*; and salaries, as per return, 10,683*l.* 8*s.*; making a sum of 42,256*l.* 8*s.* 1*d.*, which, added to the sum of 40,121*l.* 14*s.* 6*d.*, leaves a total cost of 82,378*l.* 2*s.* 7*d.* The total product of sales of spirits, after re-distillation, to the 5th of January, 1833, is 118,399*l.* 13*s.* 3*d.*, from which, if we deduct the total cost given above, of 82,378*l.* 2*s.* 7*d.*, the net proceeds in thirteen years will be 36,021*l.* 10*s.* 8*d.* The quantity of spirits re-distilled within the period are, of brandy, 652,075 gallons; of rum, 4,189 gallons; and of geneva, 872,965 gallons; making altogether 1,528,229 gallons, which produced, after deducting the total outlay, 36,021*l.* 10*s.* 8*d.*, but a decimal more than 5½*d.* a gallon. Or allowing that the premises shall be taken as worth their cost, and throwing that cost out of consideration, even upon that mode of calculation, the spirits have produced but 11¼*d.* a gallon to the Crown. The spirits re-distilled are sold for home consumption or exportation, but the quality is such as to prevent their use in this country; the duty, therefore, is never paid upon them. These data give rise to several considerations; some of them important, and calling for further inquiry. In the first place, the books of the Excise are so kept, that no complete account exists, shewing, at one view, what has been the cost of, and receipt from, the St. Katherine's distillery. The statement which I offer, is made up from detached returns, to pick out and extract one of which for me occupied a clerk a whole day. Secondly, if the spirits seized have produced so small a compensation to the seizing officer in England, as 5½*d.* or 11¼*d.* per gallon, whilst in Ireland he is paid 3*s.* 4*d.* per proof gallon, as soon as it is placed in the King's store, why this discrepancy? and what encouragement is given to activity and vigilance on this side of the water? Thirdly, how is it that the re-distilled spirits command no better price? Smuggled spirits are, generally, of the highest proof—must they not, then, be injured in flavour by re-distillation, as well as lowered in strength? And if so, why should they not all be sold in their original state, as is occasionally done at the out-ports? Surely the seized goods might have been sold for the duty, had they not been re-distilled; in which view of the subject, the loss resulting from distillation may thus be estimated: 652,075 gallons of brandy, at the duty of 22*s.* 6*d.*, is 730,584*l.* 7*s.* 6*d.*; 4,189 gallons of rum, at the duty of 9*s.*, is 1,885*l.* 1*s.*; 872,965 gallons of geneva, at the duty of 22*s.* 6*d.*, is 982,085*l.* 12*s.* 6*d.*; to which I add the entire cost of the establishment at St. Katharine's, 82,387*l.* 2*s.* 7*d.*; which gives the aggregate,

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1,799,933*l.* 3*s.* 7*d.*; and from it deduct the total product of spirits, sold at 118,399*l.* 13*s.* 3*d.*; whereby the actual loss to the country appears to be 1,681,533*l.* 10*s.* 4*d.*, or 129,348*l.* 14*s.* 7*d.* per annum. Fourthly, illicit Irish and Scotch spirits, when seized, are brought up to London, and are sold without re-distillation—why, then, destroy the value of seized foreign spirits by an expensive process? And here I would make a remark with reference to the accounts. The quantity of Irish spirits transmitted from Ireland, for sale at the Chief Office, within the year 1833, was 4,532 gallons. The whole of their product, under the present system of account, will be carried to the credit of the English revenue; whereas, in the instance of salaries, I have stated in my report, that certain clerks of the chief establishment are charged upon the respective Excise establishments of Ireland and Scotland. This is neither systematic, nor is it fair play. There is yet another consideration which this account has given rise to. The foreign spirits re-distilled by the Excise within the last three years amount to 179,132 gallons; and their net proceeds, at 11¼*d.*, would amount to 8,396*l.* 16*s.* 3*d.*; whilst it appears that in the single year ending the 5th of January, 1833, payments on account of sales, being the officers' shares of seizures in England and Scotland alone, amounted to 8,160*l.* 9*s.* 3*d.* That some error of importance has taken place in the fine department, in computing the product of seized goods, seems probable from the foregoing figures; since it is well known that spirits bear a proportion of, at least, nine to ten to all the goods seized. How, then, can the officers' proportion for one year be 8,160*l.* 9*s.* 3*d.* out of a total product for three years of 8,396*l.* 16*s.* 3*d.*? The English fines department, as has before been hinted, calls for the most rigid inquiry by the Commission; and if gone into, will prove one of two things—either that the business of the department is incorrectly managed, or that the general accounts of the Excise are framed upon so complex a system, that the returns furnished to the Commission of Inquiry (from data contained in which these calculations are made) are not to be relied on.

In the Commissioners' statement they say the warehouse-keeper and his assistant take charge of all goods seized within the limits of the Chief Office, except in the port of London, where there is a separate warehouse for the reception of spirits seized at the out-ports, and sent up to London for distillation, and also for tea, coffee, cocoa-nuts, and tobacco. Are you aware whether any quantity of those articles are brought up to London for sale?—I am not.

It appears from the Excise statement that the warehouse-keeper receives all permit-fines upon the restoration of seizures, and accounts for them to the Receiver-General: does that appear to you to be a proper branch of the department of a warehouse-keeper; or should not that be carried to an account branch?—I should think the regular course would be for the warehouse-keeper to give an order to the party compromising to pay the fine to the Receiver-General, whose receipt would be given in exchange for the money, and become the warrant to the warehouse-keeper to release the goods.

Housekeeper's Establishment.

Have you seen the statement of the housekeeper's establishment as given in by the Excise return; and what observations have you to make upon that subject?—The Commissioners of Excise, in the return alluded to, state the gross expenditure for housekeeper, porter, yard-keeper, fire-lighters, and watchmen, at the very considerable sum of 1,350*l.*, of which amount 450*l.* is paid for watchmen, and 600*l.* to ten persons called fire-lighters. The watchmen do not prevent plunder upon the premises, as several known occurrences within the last three years will testify; and the fire-lighters, whose business it is to keep clean the apartments, do not perform that duty, as the internal appearance of the Chief Office will manifest. The following scheme is calculated to produce a saving of expense, to promote greater security against depredation, and to provide better attention to the cleanliness and respectability of the apartments. Let the city police undertake the day and night patrol of the premises, for which a sum of 200*l.* a year would be a sufficient compensation; and let the housekeeper, whose present salary is only 200*l.*, have an additional 200*l.* to find proper persons, at her cost, to perform that which the fire-lighters with impunity neglect. The housekeeper's establishment would then stand as follows:—housekeeper 400*l.* a year, porter 50*l.*, yard-keeper 50*l.*, and police 200*l.*, making 700*l.* in the whole, which, deducted from the present establishment of 1,350*l.*, would leave an annual saving of 650*l.*

Port of London.

In the return transmitted by the Excise there is a return containing the expense of the establishment of the port of London, and the out-ports and the export department. Will you oblige the Commissioners with your observations upon those heads?—The London port duties consisting of the countervailing duty of 4*s.* 2*d.* per gallon on British spirits when imported from Scotland or Ireland, and the duties levied on the importation of British manufactures entitled to drawback, appearing to be more within the province of the Customs than of the Excise, I would submit to your consideration whether their transfer to the Customs would not be attended with advantage. When the object to be attained is saving of expense, deviation from established form becomes a secondary consideration; and it is obvious that every diminution of the business now performed by the Excise will extend the ability to make the greater reduction in the charge of management: but public convenience is also concerned in this question. The merchant and the passenger are now brought into contact with the Excise, and have an additional office to visit, and additional forms to comply with, by reason of these duties alone; whereas the complete clearance of their goods might be effected in Thames-street, and that without entailing one additional officer upon the Customs establishment. A further consideration is, that the greater part of the duty collected on Scotch and Irish spirits, as countervailing duty, is, strictly speaking, an import duty, and therefore ought to be classed with and collected in the same way as other similar duties transferred by recent enactments from the Excise to the Customs. The duties in question cannot be considered as contemplated portions of the English Excise revenue; in fact, their amalgation with that revenue tends to mislead, by augmenting in appearance the amount of impost on English manufactures, with which they are blended in the annual state-

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ments laid before Parliament. Upon referring to page 23 of the Reply of the Commissioners of Excise to the letter of Mr. Spring Rice, of the 27th of January, 1831, it will be found that, notwithstanding the transfer of import duties generally to the Customs, a very numerous and expensive corps of import officers is still kept up by the Excise in London and the out-ports, expressly, I should imagine, to protect the revenue in respect of these particular duties, and at a cost of about 10,000*l.* a year; the whole of which it is apprehended may be saved by transferring the collection of the countervailing and import duties to the Customs. In order to relieve the Customs from the employment of an increased number of watchmen or officers, it would only be necessary to enact, that spirits thus imported shall be warehoused in either the London or St. Katherine's Docks, the directors of which companies would no doubt gladly apportion adequate, secure, and distinct warehouses for their reception; and in saying this, I am not speaking without authority, having had communications with the secretary of one of the companies mentioned.

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Peter Harriss Abbott, Esq., again called in and examined.

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Will you state the result of your observation upon the Surveying-general-examiners?—Those officers are divided, as the Commission no doubt is aware, into grades ranked and rated as follow:—

First class, consisting of six, at the annual cost of	£3,050	0	0
The second class, of seventeen, at the annual cost of	6,000	0	0
The third class of six, at the annual cost of	1,850	0	0
And the fourth class of twenty-two, at the annual cost of	6,250	0	0
Making an aggregate of fifty-one persons, at the annual cost of	£17,150	0	0
Attached to whom are sixty-two country examiners, at the annual cost of	9,300	0	0
And one sorter of old books, at the cost of	80	0	0
Making the whole establishment one hundred and fourteen persons, at the annual cost of	£26,530	0	0

The officers of the first class are the true main-spring of the Excise Establishment. Those of the second and fourth classes are now generally despatched on informations and in pairs (when one emissary would answer the purpose of every local inquiry), one from the second class and one from the fourth, acting together, creating, as it should seem, a double expense, and, according to the best information I can get, a needless one, as the junior is compelled to play an under part to his superior. The third class of Surveying-general-examiners are very unprofitably employed in examining table-books, gauges of utensils, and other documents prepared by officers who are candidates for promotion; when it would seem that the correct minutes kept in the Diary Office of every reprimand given to, and the extensive records preserved in, that department, as to the character and service of each officer, are calculated to afford sufficient reference for the Board, without the further inquiry and investigation instituted by this particular class of officer; and which therefore appearing to be superfluous, I consider the establishment may be safely relieved from their portion of the charge of management. But as the second and third corps of Surveying-general-examiners now generally move in pairs, unless more obvious reasons can be assigned for that practice than I have been able to collect, some reduction in those classes also seems practicable. It was suggested to me, by a very intelligent Surveying-general-examiner of the first class, that great benefit would arise from allowing the Supervisor of one district to make a survey of any district adjoining his own, upon suspicion or information of irregularity or fraud in such district, whether by officers or by traders. Adopting his suggestion would obviously save many of the journeys now undertaken by Surveying-general-examiners upon anonymous and other frequently unfounded assertions. Bearing in my mind, at the moment when this suggestion was made to me, the great expense incurred for travelling by this branch (in 1832 amounting to 13,914*l.*), it occurred to me that the idea might, with great benefit, be followed out and somewhat extended, by directing that any three contiguously-situated Supervisors should meet and report upon any matter of inquiry by, or case of information laid before, the Board, and so avoid, in ordinary cases, the express visit of a Surveying-general-examiner and the consequent expense. Having stated that the occupation of the third class of Surveying-general-examiners is next to useless, and also that by proper arrangements any ordinary inquiry in the country may be conducted as well by the local officers as by persons sent expressly from London, it appears that a reduction in the branch of Surveying-general-examiners may, with perfect safety, be accomplished to the following extent:—

6 persons of the third class	£1,850
62 country examiners	9,300
1 sorter of books	80
Making an aggregate of	£11,230

I conceive that a reduction to this extent would not cramp this arm of the revenue, for there still would remain forty-five of the superior class of officers, who by sudden visits of inspection to the various districts might keep the subordinates on the alert. Adopting the suggestion as to reciprocal inspection by the Supervisors would be an additional protection to the revenue, one of constant local application, and countervailing greatly any benefit derived from the occasional visits of the country examiners; which class I therefore have proposed to dispense with.

Can you give the Commissioners any information as to the head of the sixty-two country

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examiners?—I cannot say more than I have before stated, except that their head-quarters are the Excise Office, and that they appeared to be stationed there in great numbers, supervising old books, and filling up their time not very profitably to the revenue.

You make no allowance for any reduction in the first, second, and fourth classes?—I do not. My idea nevertheless is, that in time their numbers also may be reduced; but that, until local Boards of inquiry of three Supervisors shall be in full operation, it might be imprudent to make any further reduction in those branches.

Surveying Establishment.

Will you now proceed to the actual department of survey, and favour the Commissioners with your ideas upon that subject?—Considering the magnitude of this branch, in which 5,154 persons are employed, and an annual expenditure is incurred of 575,292*l.* 10*s.*, there is no department of the Excise, it would be imagined, to which (after the Treasury admonitions, on the subject of economy) the attention and close inquiry of the Board of Excise would have been so immediately directed as the town and country surveying establishment. It does not, however, appear that any attempt, either in the way of consolidation or other means of reduction, has been made by the present Board or their predecessors for a series of years. The general outline of the English survey is the same now as when the Excise department was first organized, although duties now exist which were then not contemplated, and most of the original imposts have been long since repealed. The prominent defects of the surveying system may be stated as, first, the unnecessary survey of numerous traders occasioning trouble and annoyance to those persons, and without the smallest benefit to the revenue; secondly, the inequality of the survey with reference to the number of traders in each district and collection, and the comparative importance of the revenue supervised and collected therein. I beg leave to hand in an analysis of the traders in England only, subject to Excise survey, in 1833, which may assist in the consideration of the first question.

Number and description of persons under survey for the growing and other duties.		Object of; and Act of Parliament authorizing Survey.
Hop Growers	not stated	47,129 acres under cultivation in 1831, surveyed under 9 Ann, c. 12.
Maltsters	12,393	Licensed under 6 Geo. 4, c. 81, surveyed under 12 Ann, c. 12.
Soap Makers	277	„ „ „ 10 Ann, c. 12.
Brick Makers	5,206	No licence-entry, and „ 24 Geo. 2, c. 24.
Paper Makers	447	Licensed under 6 Geo. 4, c. 81, „ 10 Ann, c. 19, s. 43.
Paper Stainers	107	„ „ „ 26 Geo. 3, c. 78.
Pasteboard Makers	43	„ „ „ 10 Ann, c. 19, s. 43.
Scaleboard Makers.	31	„ „ „
Glass Makers	115	„ „ „ 19 Geo. 2, c. 12.
Starch Makers	34	„ „ „ 10 Ann, c. 26.
Distillers	13	„ „ „ 3 & 4 W. & M., c. 15.
Vinegar Makers	38	„ „ „ 10 & 11 W. & M., c. 3, s. 24.
Stone Bottle Makers	67	No licence-entry, and „ 57 Geo. 3, c. 22.
Sweet and Mead Makers	17	Licensed under 6 Geo. 4, c. 81, „ 10 Wm. 3, c. 21.
Auctioneers	3,271	„ „ duty charged 16 Geo. 3, c. 56.
	22,455	
Number and description of persons under survey for the licence only.		
Brewers	39,137	„ „
Common Brewers of Beer for Sale	1,689	„ „
Retail Brewers	65	„ „
Brewing Victuallers	24,431	„ „
Other Brewers	12,512	„ „
Tobacco Manufacturers	307	„ „ surveyed under 29 Geo. 3, c. 28.
	78,141	
Number and description of persons licensed and under survey for dealing in exciseable commodities.		
Rectifiers	109	Licensed under 6 Geo. 4, c. 81, surveyed under 24 Geo. 3, c. 70.
Sweet Retailers	728	„ „ „ 10 Wm. 3, c. 21, s. 5.
Dealers in Bottled Beer	794	„ „
Retail Brewers of Beer	49	„ „
Innkeepers	50,145	Surveyed as Retailers of Spirituous Liquors.
Retailers of Beer, 1 Wm. 4, c. 64	30,026	As dealing in Tobacco.
Retailers of Cider	213	
	82,064	

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Number and description of persons licensed and under survey for dealing in commodities subject to Customs duty.		Object of; and Act of Parliament authorizing Survey.
Dealers in Tea, Coffee, Pepper, and Cocoa	76,931	Licensed under 6 Geo. 1, c. 81, surveyed under 10 Geo. 1, c. 10.
Dealers in Tobacco and Snuff.....	142,349	„ „ „ 29 Geo. 3, c. 68.
Dealers in Foreign Spirits	3,045	„ „
Dealers in Foreign Wine	1,810	„ „
Sellers of Foreign Wine	18,497	„ „
Sellers of Foreign Spirits	47,172	„ „
	289,694	
Number and description of persons surveyed from whom no duties, either for licence or otherwise, are collected.		
Acid Makers.....	24	Used in White-lead Manufactory.
Glass Pinchers....	55	Makers of Chandelier Drops, surveyed under 58 Geo. 3, c. 33.
Malt Roasters	16	
Crude-acid Makers	25	Preparers of Acid for White-lead Makers.
Soap and Starch Claimants.....	2,578	10 Ann, c. 18.
Hair-powder Makers	2	Claimant for Starch Duty.
White-lead Makers	3	Surveyed to check the use of Vinegar.
Coffee Roasters....	1	
Card Makers.....	10	
Tallow Melters....	2,743	Candle Makers surveyed as a check on Soap Making.
Stone-blue Makers.	21	On account of the Starch Duty, 26 Geo. 3, c. 51.
Vinegar Dealers...72,970		Entry, and surveyed under 58 Geo. 3, c. 65.
	78,448	
Gross Total ...550,802		

The traders in England, under Excise inspection, are all included, I apprehend, in the foregoing list, and I shall recapitulate them in the following summary:—

1st, Persons visited in order to charge them with growing duties .	22,455
2dly, Persons visited because subject to a licence regulated by the quantity of exciseable commodity used by them . . .	78,141
3dly, Persons visited because subject to a licence for dealing in articles upon which Excise duty has or ought to have been paid .	82,064
4thly, Persons visited because subject to a licence for dealing in articles on which Customs duty has or ought to have been paid .	89,604
5thly, Persons visited from whom no duty for licence, or otherwise, is collected	78,448
Making the gross numbers surveyed in England alone .	550,802

To determine the precise cost of surveying each of these classes would be extremely difficult, if at all possible; the following estimate, therefore, is not put forward as a calculation, but merely as a rough computation:—

	£.	s.	d.
The annual cost of the London survey is . . .	41,390	0	0
The annual cost of the Country survey is . . .	533,902	10	0
Making . .	£575,292	10	0

To which aggregate ought, in strictness, to be added the expense of Surveying-general-examiners, and of permit-writers, examiners, and printers; but as the table of traders which I have handed in is limited to England, the additional expenses are thrown aside as a set-off against the Scotch and Irish traders not included in the table. If I were allowed to assume the survey at 20*s.* per individual surveyed, (the average according to the data being something beyond that amount,) there would be a datum obtained by which to try, in some degree, the merit of certain portions of the system, and of the propriety of many duties which are embraced in it. But without attempting to establish these premises, I would merely remark that, in the instance of vinegar, the duty collected upon that article is only 22,380*l.*; whilst

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72,970 persons are surveyed because they deal in that article. Let therefore the average cost of survey per trader be fixed as low as reason will allow, and still there cannot be a gain to the Government by the vinegar duty, after deducting the attendant expense. In the fourth class of the analysis, the number of persons paying for licences is 289,694, producing in the following proportions the gross amount received for such licences :—

	£.	s.	d.
Dealers in Tea, Coffee, Pepper, and Cocoa . . .	43,847	2	0
Dealers in Tobacco and Snuff	36,895	18	9
Dealers in Foreign Spirits	29,930	0	0
Dealers in Foreign Wine	18,405	0	0
Retailers of Foreign Spirits	233,219	14	0
Retailers of Foreign Wine	38,706	13	6
	401,004	8	3
From which deduct 289,694 persons surveyed, say at 20s. each	289,694	0	0
	£111,310	8	3

Shewing a result of 72¼ per cent. cost of collection, and about 27¾ per cent. only of net product. Similar calculations from the table which I have handed in might be multiplied, but those which I have mentioned will suffice to draw attention to the subject, should it, in the wide field of inquiry presented by the Excise department, have escaped the previous notice of your Commission.

Secondly, the irregularity of the survey, with respect to the number of traders subject to survey in each district and collection, and the comparative importance of the amount of revenue collected therein. To bring to view the drift of my observations on this point, I shall confine them to growing duties, taking malt, as the most prominent, and giving a statement of the number of maltsters in each collection in England, and the average number in each district of each collection; also, the number of traders, including maltsters, subject to growing duties in each collection, and the average number in each district; with two additional columns, shewing where and how the general average varies, whether as to maltsters only, or growing traders generally.

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Collections.	Number of Districts in each Collection.	Maltsters.	Average for each District.	General Average of Maltsters for each District, 39.		Traders subject to growing Duties in each District.	Average of each District.	General Average of Traders for each District, 60.	
				Plus.	Minus.			Plus.	Minus.
Barnstaple	5	312	62	23		347	69	9	
Bath	7	343	49	10		394	56		4
Bedford	5	269	54	15		354	71	11	
Bristol	6	118	19		20	241	40		20
Cambridge	5	242	48	9		382	76	16	
Canterbury	4	91	23		16	216	54		6
Chester	6	428	71	32		511	85	25	
Cornwall	4	132	33		6	158	39		21
Coventry	7	399	57	18		666	95	35	
Cumberland	5	152	30		9	190	38		22
Derby	6	291	48	9		472	79	19	
Dorset	5	190	38		1	259	52		8
Durham	6	75	12		27	202	34		26
Essex	5	181	36		3	309	62	2	
Exon	6	168	28		11	239	40		20
Gloucester	6	349	58	19		454	76	16	
Grantham	6	234	39			367	61	1	
Halifax	7	176	25		14	242	34		26
Hants	5	163	32		7	265	53		7
Hereford	6	257	43	4		384	64	4	
Hertford	6	136	23		16	241	40		20
Hull	4	91	23		16	177	44		16
Isle of Wight	5	182	36		3	306	61	1	
Lancaster	5	131	26		13	191	38		22
Leeds	8	557	70	31		724	90	30	
Lichfield	7	344	49	10		534	76	16	
Lincoln	7	358	51	12		551	79	19	
Liverpool	6	23	4	35		159	26		34
Lynn	4	138	34		5	240	60		
Manchester	6	Nil.				151	25		35
Newcastle	7	94	13		26	239	34		26
Northampton	7	288	41	2		434	62	2	
Northwich	6	92	15		24	209	35		25
Norwich	4	203	50	11		291	48		12
Oxford	6	302	50	11		387	64	4	
Plymouth	5	136	27		12	163	32		28
Reading	6	220	37		2	327	54		6
Rochester	6	103	17		22	275	46		14
Salisbury	6	492	82	43		680	113	53	
Salop	6	368	61	22		431	72	12	
Sheffield	6	208	35		4	370	61	1	
Stafford	6	309	51	12		630	105	45	
Stourbridge	7	400	57	18		721	103	43	
Suffolk	7	347	49	10		470	67	7	
Surrey	6	156	26		13	294	49		11
Sussex	6	140	23		16	329	55		5
Uxbridge	6	155	26		13	308	51		9
Wales, East	6	235	39			308	51		9
„ Middle	6	297	49	10		325	54		6
„ North	5	228	45	6		243	48		12
„ West	5	346	69	30		355	71	11	
Wellington	5	197	39			268	53		7
Whitby	5	96	20		19	189	38		22
Worcester	5	289	58	19		442	88	28	
York	5	194	39			281	56		4
	315	12,425				18,895			

In Salisbury collection the average of traders in each district is 113, including an average of eighty-two maltsters. In Manchester collection the average of traders in each district is but twenty-five, and that without containing a single maltster. These two instances prove that neither the effects produced by time in depopulating one neighbourhood and increasing the inhabitants of another, or in converting a purely agricultural district into an emporium of manufactures, nor the repeal of one class of duties and the substitution of others, have roused the Board to a sense of the importance or the necessity of a fresh and general survey of the United Kingdom. Certain inconsistencies in the system of survey and collection at and about the Chief Office (prominent as it must be in the view of the Excise Board), also prove that little or no attention can have been devoted to this part of the management. Traders residing just beyond the extremity of Southwark are directed to pay their duties at Greenwich, although the Chief Office is so much more contiguous to them; and, on the other hand, persons residing near Croydon attend in Broad-street to pay their duties. Individuals resident in one portion of St. Pancras are included in the Hertford collection, whilst those inhabiting other parts of the same parish are included in the London district. But out of this evil perhaps good may be extracted, for, if traders come

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from near Croydon to pay their duties in Broad-street, why should not all traders, within five or six miles of the Chief Office, be subjected to the same regulation. It doubtless, therefore, is practicable to merge certain collections into others contiguous to them. Il earn that your Commission is in possession of a well-digested scheme, having, to a limited extent, this object in view for the country districts. I shall venture to submit a similar one for the London districts, as described by the Maps Nos. 1 and 2, now handed in. Map, No. 1 (in Appendix), shews the present division of the London collection into nine general surveys and forty-two districts; in each of which districts is an office rented by the Excise, and attended by expense for coals, candles, and other allowances. Map, No. 2 (in Appendix), portrays my suggested re-division into five surveys and sixteen districts; according to which, if an office were situate at each extremity of the lines, fourteen offices only would be required instead of forty-two, and a large saving ensue, even if the previous suggestion to extend the London collection to five or six miles round the metropolis should not be thought worthy of adoption. With reference to a new system of collection in the country spoken of in my report, I beg leave to add a recommendation to its adoption, which has since occurred to me. Collecting the duties by means of the Supervisors would afford additional protection against loss of any part of the growing duties. The surveying officer must, from his daily intercourse with traders, be well informed upon the pecuniary circumstances of the persons surveyed by him, to whom, although credit is given on duties, yet a liability always attaches of being called upon to pay them at any moment. My idea is to make the surveying officers responsible, *in some degree*, for the duties to be collected—a liability which could not, with any measure of justice, be attached to a Collector; that officer having intercourse but eight times a year with the bulk of the traders in his collection, and at a distance from whom he ordinarily resides. To prove the necessity of such precaution, it would be requisite to know what has been the real amount of duty lost by means of insolvent traders, and this can only partially be arrived at, even with the help of a return of all writes-off, by order of the Treasury. The consequence of such writes-off is, that the blot is immediately expunged from the accounts, and the amount so written off is, as matter of course, excluded from any return of arrears or defalcation which you may have called for. I am satisfied, however, that if all cases of loss were elicited, the Excise system could not be extolled so vehemently by its supporters as they now venture to do. I have stated enough, I apprehend, to satisfy the Commission that the surveying department admits of much improvement, both in respect of the trades surveyed, and the arrangement of the districts and officers in which, and by whom, the survey is made. But should the arguments adduced, to make out the necessity for an immediate examination, re-division, and re-modelling of the districts in the United Kingdom, not be convincing, or should the results which, in my report, I have anticipated as likely to accrue from such a measure, to the extent of saving 42,900*l.* per annum under one arrangement, and 76,469*l.* 18*s.* under another, carry any doubt with them, then I would refer the Commission to past experience, and to the Second Report of the Commissioners of Revenue Inquiry, when it will appear that, upon a general revision of the Excise survey in Ireland, in 1819, the following reduction was the immediate consequence:—

33 Collectors	reduced to	21	saving	12
33 Clerks	„	20	„	13
136 Supervisors . . .	„	80	„	56
565 Gaugers	„	356	„	209
136 Supernumeraries .	„	103	„	33
903 Officers	„	580	„	323

or more than one-third of the original establishment. On the same ratio, a general reduction throughout the United Kingdom would amount to 200,000*l.* a year in the survey-branch alone. A re-organization of the survey might be completed in twelve months by three individuals, properly selected, not more than one of whom, I would suggest, ought to be a Surveying-general-examiner; the other two should be taken from other branches of the Chief Office. The ideas of Surveying-general-examiners generally run in the same vein, and the combination of two individuals, not of that class, with the Chairman, who should belong to it, would be beneficial.

Officiators.

The Commissioners have received a list of persons acting as officiators in the Chief Office, have you any remarks to make on the employment of persons of that description?—I have. When the Treasury minute of February, 1830, was issued, forbidding any fresh appointments in the Excise, without the consent of the Treasury, there were numerous vacant situations in the department, the duties of which were performed by the temporary employ of persons called officiators, many of whom remain in the same occupations at the present moment. Another class of officiators is constituted of established clerks, to whom some little extra work is allotted, something beyond the business of their official situation, as a warrant for granting to them additional salary at the rate of 80*l.* a year beyond their regulated stipends. I take this to have arisen out of the low recompence which clerks in the Chief Office generally receive. The non-established officiators attend and leave the office at the regular hours; but those officiators, who are also on the establishment as clerks, it might be expected, would work early and late to earn something approaching to a double salary. Such, however, is not the fact; an hour's stay after the usual close of business at three o'clock, or a couple of hours at most, is the sacrifice made, not by all, but by far the greater portion of those established clerks who enjoy these increased stipends. The return to which you have alluded contains the names of the individuals acting as officiators, the branch to which they were attached, their stipends, and

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distinguishes those who are, from those who are not, included in the list of the establishment. They are distributed as follow :—

Employed in	In all.	Established.	Not Established.
Accountant's Department . . .	25	22	3
Secretary's ,, . . .	5	1	4
Correspondent's ,, . . .	9	4	5
Solicitor's ,, . . .	1	1	..
Security ,, . . .	1	1	..
Store ,, . . .	10	6	4
Permit-binding ,, . . .	2	..	2
Diary ,, . . .	1	1	..
Letter-men's ,, . . .	3	1	2
	57	37	20

The full amount of the officiating salaries of these fifty-seven persons would be 4,210*l.*; the return does not state how much of that amount is actually paid to them. The regular annual stipends of the thirty-seven, who are on the establishment, amount to but 4,605*l.* Had the Board fallen in with the spirit of the Treasury minute of February, 1830, a personal investigation of the Chief Office by the Commissioners would have taken place. The Board would then have found that, except at certain periods, the clerks had not full occupation during official hours; many of them for not more than three, some for not more than two hours, a day, and the system of officiators must have been abolished ere this. For example, in the licence branch it would have appeared, upon reference to the cash-book of that branch, that, from October to July, there is next to nothing for the clerks to do, and thereupon the abuse of paying those clerks extra salary for doing no more than full work of six hours a day for three months, from July to October, would have been apparent. It would then have been seen that, during the nine months in which the licence business is slack, several clerks might have attended to other duties, and saved the expense of as many officiators.

How would that fact appear by reference to the cash-book?—Because the cash-book shews the number of applications in the course of the day to pay licences, and the duty of the clerks to whom I allude is confined to that particular receipt. At the time of my inspection there were, I think, eight vacancies in the accountant's branch; the duties of which situations were performed by officiators, but which, I was credibly informed, might have been distributed amongst the established clerks, without over-burthening any of them. I would beg leave to suggest that the Treasury should have an inspector in the department to apportion any pressing business to those clerks who have the least to do; in fact, to render available all the strength of the establishment to the despatch of business, and to measure, which cannot now be done for want of system, the establishment by its work, cutting down the establishment to the strength really required to execute its duties. The defect which is generally observable in public offices is peculiarly felt in this, that each clerk is limited to a particular duty, and therefore is not only unwilling, but in some degree incompetent, to undertake or give assistance in a fresh duty at a moment of need. Not so in a merchant's counting-house, where, with the exception of the book-keeper, every clerk is competent to every part of the work. The sense of duty which has led me into these remarks compels me to draw your attention, on the other hand, to the very accurate observations of the Commissioners of Excise, in page 36 of their printed Letter to the Lords of the Treasury. 'With reference to the general scale of remuneration throughout the department under our control, we may be permitted to state, that it is by no means disproportioned to the demands made upon the time, the intelligence, and the responsibility of the individuals employed under us. If the salaries allotted to the several classes of officers in the surveying branch of this department be measured by the extent of their labour, the incessant activity, and, we may add, the frequent hardships and occasional expense which the strict performance of very obnoxious duties entails upon them, we cannot indeed but feel that the remuneration is barely adequate to the services to be performed; and we do not hesitate to express our confident belief that a diminution in the rates of salary would tend to impair the general efficiency of this establishment, and by rendering the officers less independent of those persons who have a direct interest in any abatement of their vigilance or other dereliction of duty, would far outweigh the saving which might result from any reduction of the present allowances. In the in-door establishment of this office the salaries have undergone repeated revisions, and have, in many instances, been reduced to a scale which, we believe, has no parallel in any other public department. In no branch of this department does any scale exist of remuneration for length of service; and those few stations to which official incomes are annexed, exceeding in very small amounts the moderate rates of pay which are awarded to the generality of persons employed, are attainable only after many years of persevering industry and patient expectation of advancement. Nor is this advancement (remote as it always is) conceded to claims which are founded on seniority alone, but is held out as the reward of superior talent and unremitting assiduity in the discharge of duty. The department of accounts, comprising an establishment of not less than sixty-five persons, affords an illustration of this remark; the average period which is occupied in passing through the subordinate ranks to the station of general accountant, the salary of which is 310*l.* per annum, is little less than forty years; and the present senior accountant, whose salary is now 250*l.* per annum, has only recently obtained his present station, and has been in the public service for upwards of forty-five years. We are

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persuaded that these facts and circumstances will have their just weight with your Lordships in the consideration of a question, in which the interests of a very large class of deserving individuals are so deeply involved, the more especially, as it is not doubtful that the same talent and general qualifications which have been applied and exclusively devoted by them to the public service might have led to the attainment of equal and more permanent advantages.' The Commissioners have here recorded their opinion of the remuneration made to officers of the surveying branch, that it is hardly adequate to their services; but consideration of the class of society to which those persons generally belong in some degree qualifies the commiseration they might otherwise be entitled to; and moreover they have a chance in the lottery of seizures to inspire hope for the future. When, however, the in-door establishment is alluded to, it is stated more correctly that their scale of remuneration has no parallel in any other public department. It may be that this low scale of pay—this slow progress to advancem n ' which, on an average, takes little less than forty years' service to entitle the clerk to a reward of 300*l.* a year,'—has operated very prejudicially on the whole department of the Chief Office. It holds out no prospect to persons in the middle class of society to enter the Excise, and that may be one reason among many why the Board and the officials generally are so completely detached from each other. For I am free to confess that it is not common to meet with gentlemen of the same stamp in this department with those that are to be found in other government offices. The source of the evil it is not perhaps my province to point out; but its proximate cause certainly has been the overloading of the department with clerks, until the large amount of the general expense has compelled reduction. And then, instead of boldly attacking the numbers, instead of thinning the ranks, the salaries have been reduced, and reduced in the most disheartening way; for the few situations of comparatively good emolument have some of them been abolished, and others diminished, leaving the inferior places almost as numerous as ever. Such arrangements have thrown a damp upon exertion, and have made clerks of long standing altogether disaffected towards the establishment. The population of the office is superabundant and should be thinned, in order to advantage any part of it. In the calculation which I shall presently offer of the prospective saving in the establishment, I have made allowance for a better rate of pay to the clerks to be retained.

Hours of Business.

As you have naturally attended to the arrangement for the ordinary hours of business, have you any observation to offer upon that subject?—The hours of business at the Chief Office of Excise, as in most other public offices, appear to me to be too few. They are from nine till three. But whether six hours be considered a sufficient quantum of labour to require from individuals exclusively devoted to one pursuit, or not, certain it is, that the hours at the Excise are, both as to the times of commencing and closing the business, inconveniently early. The public seldom attend at the office before eleven o'clock,—the press of business being from half-past eleven until a quarter to one, and again from two o'clock until the close at three; and consequently, although the opening hour is nominally nine, yet if a clerk sign the attendance-book before ten, no notice is taken of the lost hour; because the public do not attend at that period. Having signed the attendance-book, the clerks know from experience that they may absent themselves, without fear of reprimand, until eleven, and so again from one o'clock until two. Making the hours of attendance from ten until five, establishing a general inspector to survey the different offices, to examine and report on the business generally, represent practicable improvements in its routine, and put an effectual stop to the introduction of liquor, cooked and uncooked provisions, during the hours of business, would be paving the way for improvements of greater importance.

What are the hours of attendance at the Custom-house?—The clerks at the Custom-house attend, I believe, at ten, and do not leave till four; but I cannot speak with precision on the subject.

Pension-ticket System.

In your report to this Board you have alluded to the extent of the business arising out of the pension-tickets, and the possibility of classing them as to accounts; have you any further suggestions to make upon that head?—The Commission is already in possession of the extent of these payments for other departments of the Government and the East-India Company by the Collectors of Excise; of the immense labour which attaches to a business foreign from the established object of the Excise Office; of the irregular method pursued in keeping records of the documents referred to; and of the unnecessary repetition of those records. But the tickets must be paid, and in all probability will continue to be so, by the Excise department and the Customs, unless it can be demonstrated to the satisfaction of those Government offices whose liabilities are the subject of consideration, that, by changing their paymasters, whilst they would relieve the Excise and Customs of a duty which those offices would willingly get rid of, they would, at the same time, benefit the commercial part of the public by the change. I beg leave to hand in a copy of a navy pension-bill, and a certificate of identity. The first is in duplicate, one copy being sent to the pensioner, and the other to the Collector of Excise, who is to discharge the pension as it accrues. The certificates of identity are sent, a few at a time, to the pensioner, to be perfected according to the printed instructions thereon, and presented, at the proper periods, for payment, with the pensioner's copy of the bill to the Collector, who compares them with his own copy of the bill, and, upon their perfect accordance, pays the quarterly allowance, returning the pensioner's copy of the bill to be produced at the next quarter-day, and retaining the receipted certificate as his (the Collector's) voucher to the Commissioners of Excise for the amount disbursed. These payments are afterwards refunded to the Excise by the respective offices for which they are made. Such are the proceedings in respect of pensions paid for the navy department. Whether army half-pay, or Greenwich pensions, or Chelsea tickets, are all

paid on the same plan, I am unable positively to say; but my belief is, that they are not equally well arranged. Certainly the present plan of the Admiralty is a great improvement on that which was in operation when I surveyed the various branches of that department in 1828; and, as far as it goes, is so perfect, that it ought to lead to an assimilation to it of the corresponding documents emanating from other Government offices. But the object I have in my mind is, to transfer the payment of these money-orders of the navy and army branches from the Collectors of Excise and Customs to country bankers, who would, I imagine, transact the business gratuitously. Of course I cannot assert that the country bankers will certainly fall into the plan; but this is certain, that if they should, the Government could not incur any risk by the transfer of the business to them, because the country banker must pay the order before he could demand repayment to himself. No risk, therefore, could attach to the Government, and apparent benefit would accrue to the country banker. I conclude that the country banker would undertake the business willingly, and without any direct recompense, because the measure would promote two objects essential to the success of his trade, namely, the circulation of his local notes, and a secure remittance from him to the metropolis. The first-mentioned inducement is sufficiently evident; on the second it may be necessary to remark, that, as one of the operations of a country banker is to make remittances to his London correspondent, at whose house his country notes are payable, and to provide also for the bills drawn by the country firm upon the London firm, and as another frequent operation is to transmit the funds of his country connexion to London for investment, therefore it is of the first importance to him that the medium by which his remittances to the metropolis are made should be (so far as it is possible) free from the risk of plunder. A pensioner's receipt might be stolen in its transit to London, but it could not be made available to the person who improperly obtained it; for the public office would have the precaution not to pay upon the money-order except to the correspondent of the country banker, whose firm might, as in the instances of checks, be written across the receipt. Should this plan be approved by the authorities who will have to decide upon it, a little more alacrity must be insisted upon in the army and navy pay-offices in the examination and discharge of the pension-tickets when presented to them. The Excise are paid at intervals of six weeks; but the country bankers being more numerous than collectors of Excise, the certificates would be presented in small but greater number of parcels. A clerk, therefore, in each Government department connected with these orders, will be required to be constantly employed for the first month of the quarter to examine the certificates presented in one day, in order that they may be paid on the next. The advantages which this plan holds out are, preventing the occasion for drafts on the Commissioners of Excise by the Collectors, which is, of course, an important thing; getting rid of much labour and record in several branches of the Chief Office of Excise; and diminishing so considerably the duties of the Collectors that their sphere of usefulness in their peculiar department might be extended.

Commissioners.

Have the goodness to state the opportunities you have had of becoming acquainted with the duties personally discharged by the Commissioners of Excise?—My information is derived chiefly from the Report of the Commissioners themselves, and partly from inquiries and observations which I have had the opportunity of making during my investigation at the Chief Office. Not having had a personal examination into the daily business of the Board, I cannot take upon myself to state positively in what it altogether consists; but from the information I have collected, I have a persuasion sufficiently strong to warrant my communicating to this Board that the principal, if not the whole, duties which the Commissioners of Excise have personally to perform are,—first, to discharge their judicial functions, and direct legal proceedings; secondly, to indorse bills of exchange remitted by the Collectors; thirdly, to regulate the discipline of the service, including the Irish Excise police; fourthly, to correspond with the Treasury and other public bodies; and, fifthly, to decide on petitions and other communications made to the Board; and nothing contained in the communications between the Lords of the Treasury and the Excise Board, or in the printed statements which have emanated from that Board, to which I have had access, is calculated to make me hesitate in coming to this conclusion. And the fact of a Commissioner never having been seen by me out of the precincts of the Board during six months of very frequent attendance in almost every branch of the Chief Office, tends to confirm my confidence in the accuracy of the description of the business actually performed by the Commissioners which I have ventured to offer. Did the Commissioners personally attend to the progress of the business in their several departments, is it possible that during six months of very frequent personal attendance on my part at the office, I should never have crossed the path of a Commissioner, or met one of the Board in the various sub-branches of the department? It is therefore clear, I apprehend, that when (speaking of their duties, they use the words, 'progress of business,' the Commissioners meant to refer to the periodical reports of the progress of business which are made to them from each branch. Upon these reports no reliance can be placed; and I say so unhesitatingly, for if the reports were faithful in every respect, there never would have been the large arrears on auctions which were discovered when I surveyed that branch, nor would there have been as much money paid for extra service, as the accounts will exhibit. The persons who report on the progress of the business are interested parties, and the Commissioners are not in a situation to refute their assertions. I observe that, in the official reply of the Excise Board to Mr. Spring Rice's letter of the 27th of January, when enumerating the duties of the Commissioners, the subject of 'Accounts' seems to have been touched with great caution; yet this office, in its establishment and object, is essentially an office of account: in proof of which we find an accountant-general or chief-accountant, a chief-accountant of consolidated duties, two chief-accountants of portions of those duties, chief-accountants of auctions, of fines, of bills of exchange, and of licences. Those individuals, in fact, supervise and manage

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the accounts of their respective branches; upon their precision and integrity the Board relies: but, as to any acquaintance with the detail of accounts in the various offices, the Board is as perfectly estranged from it as the Chancellor of the Exchequer. And I would add, that other branches of business confided to the Board either do or ought to devolve on subordinates actually to perform them, whilst the Board alone should take care that what ought to be done is done fairly, impartially, and promptly. Such, however, I apprehend, is not the case; for, although the Commissioners do much which appears to me to be useless, they allow their subordinates to neglect that which it is the duty of the Board to see performed. Great stress is laid by the Commissioners, in their letter before referred to, on their administration of the laws constituting the general system of the Excise, and on the extent of those laws. But is it not evident that, where a department is provided with four Solicitors and a complete corps of nineteen lawyers' clerks, at an annual expense of 11,500*l.*, very few, if any, legal intricacies can devolve on the Board to unravel. In page 7 of the Reply to Mr. Rice's letter, the Commissioners say that the Solicitors 'are required to advise the Board in every matter, involving a question of law, which shall arise in the transaction of the business of the revenue.' The probability, indeed, is, that the numerous Acts of Parliament by which the Excise is regulated have appeared to warrant this expensive legal establishment, and more particularly since men of acquirement in legal knowledge are, perhaps, the least qualified to conduct business transactions, or attend to the jog-trot detail of accounts, and therefore such are rarely appointed to fill the situation of Commissioners of Revenue Boards. But, if the claim of the Commissioners refers to the duty of seeing the Excise laws duly respected and complied with, it is plain that when the conviction of a fraud on the revenue, or the detection of a breach of an Excise regulation is attended by a pecuniary reward, the numerous officers of the Crown are sufficiently on the alert to obtain that reward, and to relieve the Board from the exercise of much diligence in detecting the one, or much anxiety about enforcing the other. So that, in these important points, the duties of the Commissioners are mitigated by those prescribed to, and encouraged in, the executives under them; and, therefore, I should contend that the general control of the department in this particular might be as well conducted by a much smaller number of Commissioners. With the exception of ordering the payment of debentures, which is perfected by the signatures of four members of the Board (whilst other money-orders signed by one Commissioner only are acted upon), all other personal duties of the Commissioners, enumerated in pages 33 and 34 of their before-alluded-to Reply, are included in the five heads under which I have just now classed them. The inquiry, then, is brought into a narrow compass—the duties to be performed are defined; the personal attention required to discharge those duties is the main question; and, when that is resolved, it will appear that a much smaller number of Commissioners would suffice to supervise and control the business of the department than are at present engaged in it. I will now proceed to observe on the five points of duty in succession, after a very short remark on the subject of debentures. The Collectors of the out-ports pay Excise debentures without the special order (signature) of any Commissioner; and, having done so, return them as vouchers in discharge of the monies they collect. If the Commission will call for a return of debentures paid at each of the ports in a given year, the proportion of the out-ports to the whole of the kingdom will be found to be very considerable. In the years 1829, 30, and 31, the following amounts were paid on debentures for printed goods only, at the principal ports:—

In London		£2,694,303
„ Liverpool	£997,153	
„ Hull	41,790	
		£1,038,943

If, then, a debenture is paid at an out-port on the responsibility of a single Collector, what necessity can there be for the signatures of two accountants, the Comptroller, and four Commissioners to a similar document, before it is payable in London. This instance will shew how unnecessarily the London business is loaded with forms.

What is your opinion of the first of the general heads that you have enumerated, that constituting the duty of the Board as to the discharge of their judicial functions; have you any observations to offer on the mode in which that part of their business is performed?—In your Third Report to the Lords of the Treasury, on the summary jurisdiction peculiar to this department, so many cogent, and, if I may be allowed to add, constitutional reasons are urged in support of your recommendation, gradually to relieve the Commissioners of this part of their duty, that I consider a uniformity of proceeding in prosecutions arising in the London district with those that prevail in every other part of the United Kingdom may shortly be anticipated. The adoption of that recommendation would rid the Commissioners, I apprehend, of their most troublesome and time-consuming occupation; inasmuch as, during term, the hearing of cases occupies three Commissioners for two days in every week. Indeed, so far as I am acquainted with the duties of the Commissioners, it appears that this desirable course would deprive the Board of Excise of one of the few tenable grounds on which to defend the continuance of its present number of members. The other branch of their judicial functions I have already observed upon, under the head of Solicitor, and have made further remarks during my present examination.

The next head of duty is that of indorsing bills of exchange remitted by the Collectors, what have you to say upon that?—Having the satisfaction to know that the Commissioners concur in the propriety of a recommendation contained in my Report, that the bills now remitted to the Board should rather be remitted and made payable to the Receiver-General, (it having been clearly shewn that the most material point involved in this routine, the security of the revenue, cannot with proper accompanying regulations be endangered, whilst many unnecesssay forms would thereby be dispensed with,) there can be little doubt that the

Lords of the Treasury will direct the assimilation of the business of the Excise to that of the Customs in this particular, by adopting the recommendation contained in page 21 of your Eleventh Report. This alteration also would enable the government, I imagine, to reduce the number of Excise Commissioners, since it has been ascertained that under the existing routine it is indispensable for a Commissioner to be present at the opening of all letters containing remittances, and during the record of such remittance in the bill-books—(it is so stated by the Commissioners themselves in page 53 of their 'Detailed Statement')—a ceremony which oftentimes is not concluded before three o'clock, the hour at which the business of the day is closed.

The next head to which you have alluded is the regulation of the discipline of the service, including the Irish Excise Police; what is your opinion upon that?—This third class of business is far too various in its character, as well as too important in its details, for me to venture to express an opinion upon. The latter part of those duties, relating to the Irish Police, has been already discussed in your Seventh Report.

The fourth head of the duties which you attribute to the Commissioners is that of correspondence with the Treasury; what observations have you to make upon that point?—Upon that I have already given, under the head of the Secretary's department, much of the information which I possess; but, in addition to what I have there stated, I would observe, that on the extensive subject of petitions certain regulations, some depending on Acts of Parliament, and others arising out of the internal arrangement of the office, ought to have been noticed by me. Exchequer prosecutions, extents, and the absolute dismissal of an officer, are matters which can only be determined upon by a Board of Commissioners; the law requiring the signature of the Chairman of the Board to make valid a decision upon either of those subjects. All other business, whether it relate to the suspension of an officer, the adjudication of a seizure, or the regulation of the Irish police, is performed, I apprehend, in committee. By a Treasury minute, of 17th of April, 1821, it was suggested to the Board, as I see by the Eleventh Report of the Commissioners of Revenue Inquiry, page 31, that 'it would be a convenient course, as the duties of Excise are not numerous, for each Commissioner to take the ordinary business relating to one or more duties, according to their extent and intricacy, under his particular inspection, in the detail of which he might make himself conversant; and, when questions of importance arose, submit to the Board the result of his experience, the general control and management of course remaining with the Board collectively.' But the Commissioners of Excise in their Report, dated the 14th of July, 1821, state that they do not conceive that it could be in the slightest degree salutary, if practicable, for individuals to devote their attention exclusively to particular duties; but in order that the revenue may have the benefit of the knowledge of each of the Commissioners, they had come to the resolution to establish committees of three members each, to investigate all propositions for the improvement of the revenue. In this resolution appears to have originated the formation of several committees of three each, in 1823, when the power of controlling the local Boards of Scotland and Ireland was vested in the general Board in Broad-street. But in proportion as economy in the management of government has reduced the numbers of the general Board, so have the committees dwindled from their full complement; and now, although each of the committees for the disposal of business is supposed to consist, and probably does so nominally, of three members, the committee decisions actually emanate from, and the authority for fulfilling them is delegated by, a single Commissioner, that member of the Board who takes the business of any particular committee. In this way has the business been conducted for some years past, instances of two or three members sitting on a committee being of very rare occurrence. It is remarkable that the business should have taken this turn, after the objections made by the Board in June, 1821, to the somewhat similar course of proceeding recommended by the then Lords of the Treasury. No arrangement could have been more salutary, as it appears to me, than that suggested by the Treasury minute of April, 1821: to the neglect of it altogether at the moment, and of its essence in the half-measures since adopted, may perhaps be attributed the consequence with which clerks and subordinates have been invested, so far as allowing such persons to exercise virtually the power which a Commissioner alone would be considered to possess.

You have seen the 'Detailed Statement' of the duties performed by the Commissioners; have you reason to suppose that representation to be correct?—In the statement you refer to the Commissioners assume to themselves the actual performance of most duties, and the constant supervision of every branch of business, and of much more than really is performed. They state that they supervise the accounts, but how, and when, and where, I am at a loss to discover; certainly not in detail, because they never move out of the precincts of the board-room; they sign the accounts it is true, but they must rely upon the chief accountant for the accuracy of those statements to which they put their names; and a fearful risk do they incur thereby, when it is known that no check exists by which these accounts can be tested, for the accuracy of which the Commissioners are desirous to be considered responsible. The Commissioners enumerate the thousands of papers annually presented at the Chief Office to be laid before them; but they are silent on the precise number of documents which do not come before them, and are never replied to. They also omit to inform the Treasury how many of one description of document, relating to cases of immediate arrest in Ireland (comprised in the grand aggregate), whereon not even an order is necessary, but to which, nevertheless, the signature of a Commissioner is formally attached, and which in the year 1833 amounted to 2,000. Such being the fact with regard to one branch of business, is it not fair to conclude that a close examination into the whole business of the department would elicit thousands of other papers, appending to which, as is the custom, the signature of a Commissioner is work of supererogation. I am therefore induced to think the 'Detailed Statement' overcharged, and that, even if it be not, were all useless forms abolished, the necessary

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business of the Board would be found very insufficient for the occupation of seven Commissioners and four Secretaries. Turn, for example, to the Collector's accounts—the incidental payments are all sanctioned by the signature of two Commissioners. Do these Commissioners, before they sign the documents, look into and examine the items? I should apprehend that they do not. The control of these accounts is entrusted to the clerks, who keep the general abstracts. Of what avail then are the signatures of the Commissioners to such documents? But I am prepared to go further. It appears not only that the Commissioners do much that is perfectly unnecessary, but that amongst those of their present duties which are needful, many of them might be discharged with greater effect by individuals in other branches of the department. If a considerable portion of the business passed over to committees is so much matter of course, that an inferior officer actually pens the orders made upon them before the documents are laid before the Commissioners, such matters might safely be submitted, if not to the executive clerks, to the Surveying-general-examiners instead of the Commissioners. The corps of Surveying-general-examiners is numerous and expensive; they are the persons most conversant with the routine of those trades which are subject to Excise regulation; without them the Board could not go on. To the first class of Surveying-general-examiners are referred, by the Commissioners, all questions of difficulty touching the charge and collection of the Excise revenue. Indeed it stands to reason, that persons who have gradually risen from the rank of officiators, and passed a long life in the survey of manufactures subject to Excise regulations, must be more competent to judge, from the attending circumstances of a case, whether fraud has been intended or practised, and can with greater readiness determine what concession ought to be made to a trader, without risk to the revenue, than a Commissioner who has passed his early days in a superior walk of life. To give an instance immediately in point, shewing that the Commissioners attend to matters which inferior officers are better qualified to execute. Petitions for the transfer of licences, and others from traders who, having made default in the renewal of their licences at the proper period, wish to set themselves right with the Excise (both matters of course, and of constant occurrence), those applications in the country are examined into and granted by the Supervisors and Collectors, without any reference to the Board; but if the trader resides within the limits of the Chief Office, his petition must travel through the Registrar's, Correspondent's, and Secretary's offices, reach the Board or Committee, and then be reported upon by the licence-clerks, before this simple matter of accommodation to the trader, and of advantage to the revenue, can be accomplished. Why should not the chief clerks at the head of the respective departments in London have authority in such matters as great as a Supervisor or Collector in the country, and thereby relieve the Board of such trivial and unimportant references, about which the Commissioners can individually know nothing. To illustrate the extent of the useless forms and labours to which I have alluded, I would suggest that the following returns should be obtained: first, the number of petitions arising on the transfer or renewal of licences during the last year at the Chief Office; secondly, the number of petitions arising out of irregularity in permits in the same period; thirdly, the number of petitions for advances of salary at the half-quarter during the same period; fourthly, the number of letters and petitions received by post or otherwise in the same period, and which were marked on arrival with the initials of a Commissioner; fifthly, the number of bills of exchange, and other remittances, indorsed by the Commissioners in the same period; sixthly, the number of letters, and petitions, within the same period, to which no answer has yet been given. The first five subjects will be found to have given rise to a very large portion of the labour devolving on the Commissioners, and you will be the best judges with how much or how little benefit to the revenue or the public service, so far as the intervention of the Board affects them. Before concluding my observations on this branch of the establishment, I would call the attention of the Commission directly to one point, to which several allusions have been made in the foregoing pages—I refer to the regulation of affixing the signatures of four Commissioners to certain documents (for example, debentures), of two to others, such as incidental payments, and so on. In my report I endeavoured to shew the inconvenience, additional labour, and confusion in the accounts consequent upon the regulations requiring the signature of four Commissioners to every money-order, before it can be taken as a valid document by the Auditor; not that the Receiver-General refuses to pay, upon certain orders signed by only two Commissioners, or even by one, but at periods subsequent to the payment of these two and one handed orders they are recapitulated in a mass, to which four Commissioners having affixed their names, it becomes a valid authority for the payments antecedently made and enumerated therein. The questions for consideration are, whether, in a Government department, money ought to be paid on the authority of any one individual; and secondly, whether the actual signature of a money-order by two individuals is not as effectual a security to the public as if it were signed by half a dozen. Should two signatures be thought sufficient to a money-order, I would suggest the propriety of those not being the signatures of two persons of equal grade, such as two Commissioners, but one of a Commissioner, and the other of the party whose duty it may be to look into the propriety of the order before he proposes it to his superior for confirmation. It will be evident, I think, to the Commission, that if the Act of Parliament be repealed, which requires the signatures of four Commissioners to every money-order, and instead thereof the signature of one Commissioner be made sufficient, upon the document being also signed by the Secretary, or some other individual; if the Commissioners be relieved from the useless regulation of affixing the initials of one of their body to every letter and petition upon its receipt into office, and to every Collector's account of incidental payments; if the Board be no longer required to see entered, and to indorse, bills of exchange, and other remittances; if proper regulations be established, which shall put an end to the numerous petitions for half-quarterly payments of salaries, and the orders consequent

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P. H. Abbott, Esq.
2d June, 1835.

thereon; if the renewal of licences in London be put upon the same footing as now prevails in the country; if the troublesome impediments created by the law of permits, giving rise to so many hundred petitions annually, be rescinded; if the correspondence with the Treasury be lessened by means of more perfect periodical returns, and by strict attention and prompt reply to every communication addressed to the Board; and, lastly, if the Board be relieved of its judicial functions—if all, or only half, of these reforms were to be effected, neither the Board nor the Government could uphold the continuance of the present number of Commissioners. Having no reason to doubt, but, on the contrary, every ground to believe, the previous information to be correct, I assume it to be evident that much of the duty now performed by the Commissioners is unnecessary; and that other portions of their business may, with much advantage both to the public service and to the revenue, be confided to subordinate persons. I therefore would suggest, that the number of Commissioners required to constitute a Board should be reduced to a Chairman and two others, to be assisted by a Sub-Board of three of the first class of Surveying-general-examiners, to whom, in nineteen cases out of twenty, applications by petition or letter might be referred. The signature of one Commissioner, and of the Secretary, to give authority to such documents or orders as shall emanate from or go before the Board; and of two Surveying-general-examiners, and of the Secretary of the Sub-Board, to such other papers as shall be referred to it. Two Commissioners to form a Board; and two Surveying-general-examiners to form a Sub-Board. By constituting a Sub-Board of Surveying-general-examiners of the first class, persons conversant with the whole detail of the business of the department and of the revenue laws, to whom application, in person, might be made in many instances, instead of by petition, the despatch of business would be greatly accelerated; the forms of passing papers through the various offices would thereby be avoided, and the tremendous show of labour now devolving on the correspondents, of issuing 84,432 letters in a year, would soon be lightened. And all these advantages would be attended by another, of almost paramount importance—a reduction in the charge of management of 4,800*l.* a year in the instance of Commissioners alone.

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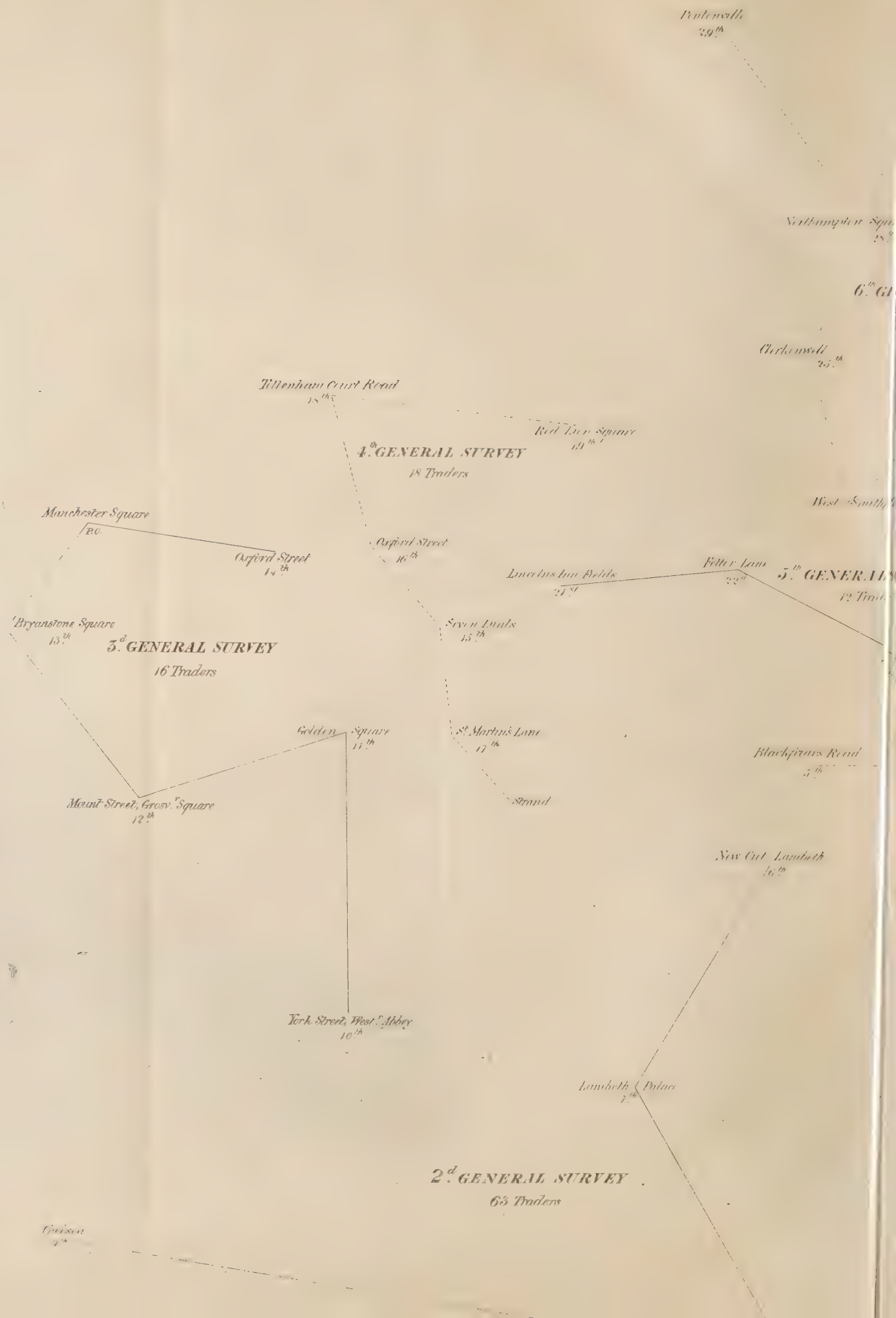

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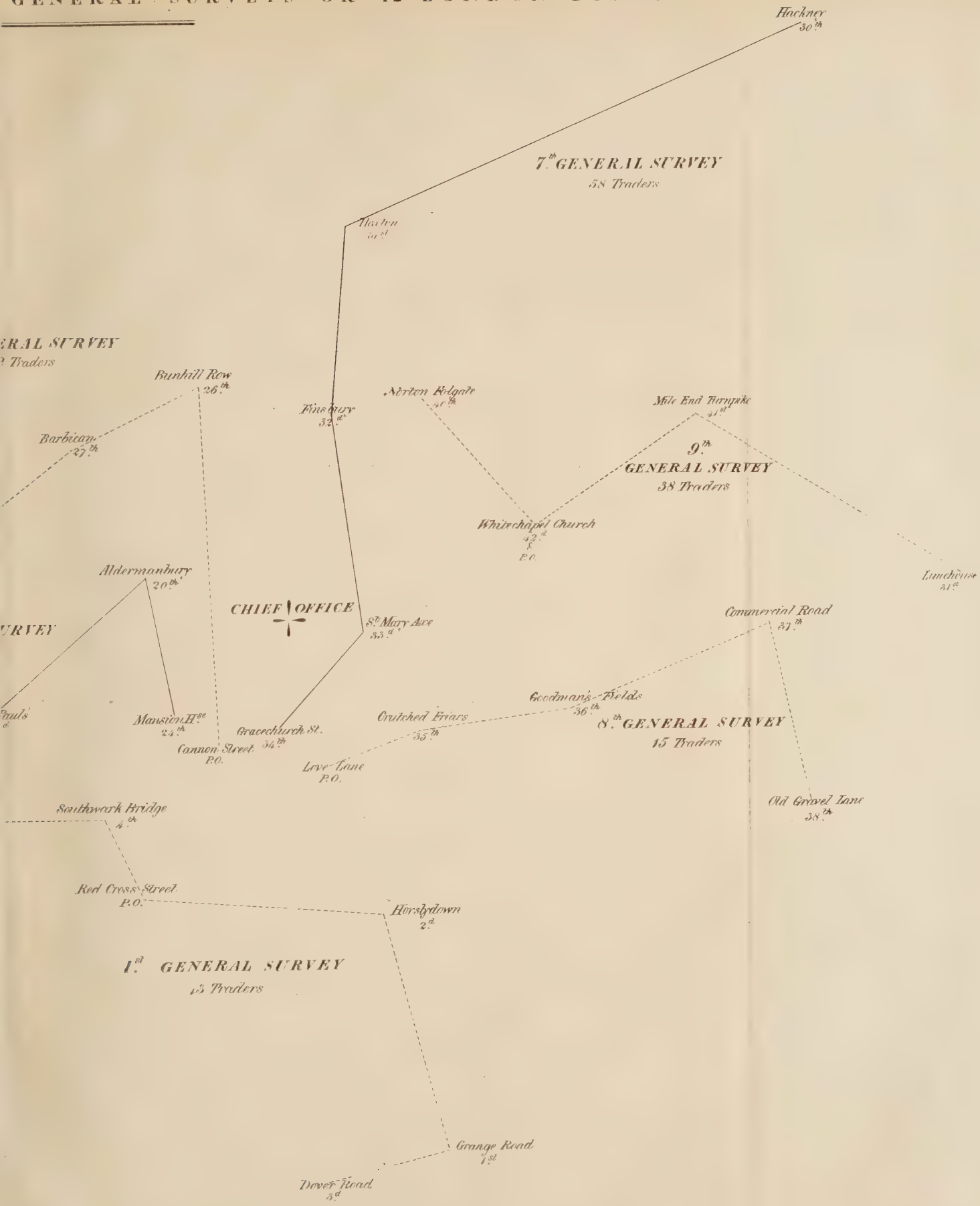

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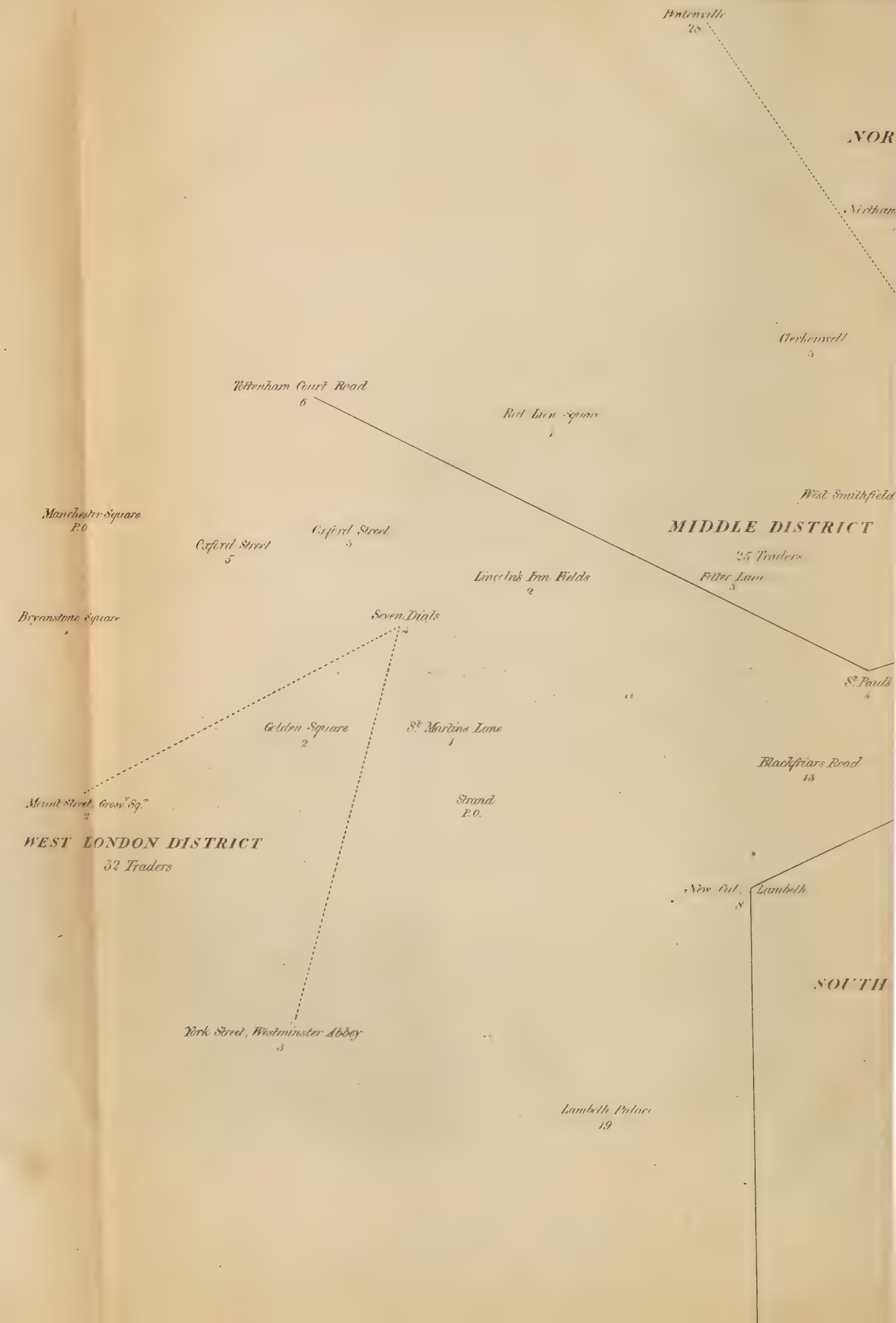

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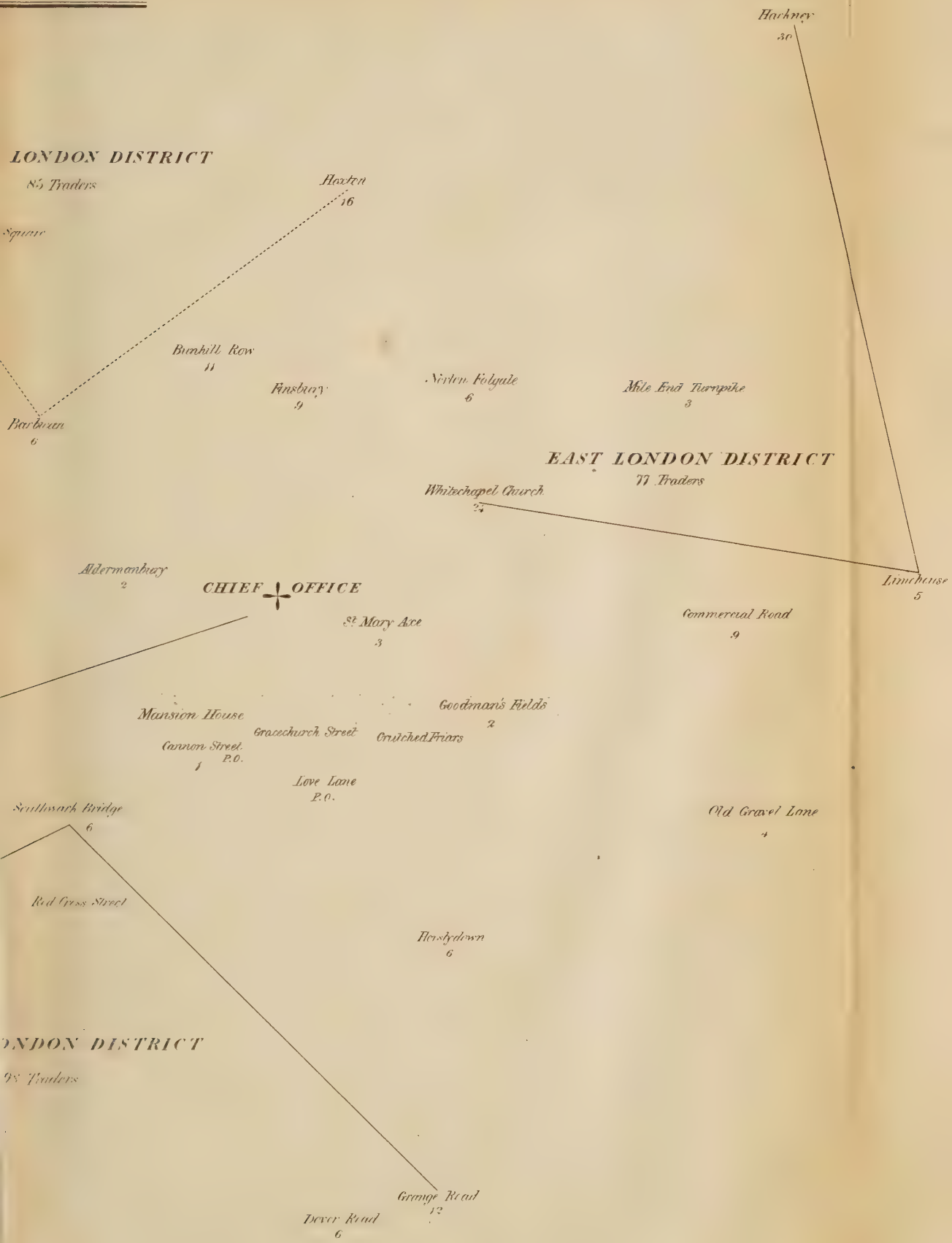
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